FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: VPP Holdings, LLC
DOCKET NO.: 22-26861.001-R-1
PARCEL NO.: 31-03-203-131-0000

The parties of record before the Property Tax Appeal Board are VPP Holdings, LLC, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC, in Northbrook, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***No Change*** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$1,180
IMPR.:	$3,520
TOTAL:	$4,700

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of frame exterior construction with 1,207 square feet of living area. The dwelling is approximately 41 years old. Features include a concrete slab foundation, central air conditioning, 2½ bathrooms, and a one-car garage. The property has a 1,431 square foot site and is located in Country Club Hills, Rich Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that are located within the same neighborhood code and within .2 of a mile on the same street as the subject. The comparables are improved with class 2-95 two-story dwellings of frame exterior construction with 1,304 square feet of living area and are either 42 or 43 years old. The comparables each have a concrete slab foundation, central air conditioning, 1½ bathrooms, and a one-car garage. The comparables have improvement assessments ranging from $3,144 to $3,390 and from $2.41 to $2.60 per square foot of living area.

Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $3,054 or $2.53 per square foot of living area which is reportedly the "average" of the comparables presented by the appellant.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $4,700. The subject property has an improvement assessment of $3,520 or $2.92 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located in the same neighborhood code, same block and same street as the subject property. The comparables are each improved with class 2-95 two-story dwellings of frame exterior construction with either 1,207 or 1,340 square feet of living area and which are 41 years old. Each comparable has a concrete slab foundation, and 1½ or 2½ bathrooms, and a one-car garage. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from $3,519 to $4,214 or from $2.92 to $3.14 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested equity comparables for the Board's consideration. The Board has given less weight to board of review comparables #1 and #4, due to the lack of air conditioning and/or differences in dwelling size of approximately 11% when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables along with board of review comparables #2 and #3, which are similar to the subject in location, design, foundation type and garage amenity. The appellant's comparables are each 8% larger than the subject necessitating adjustments to make them more equivalent to the subject dwelling. In addition, the appellant's comparables all necessitate upward adjustments for inferior bathroom count when compared to the subject. In contrast, board of review comparables #2 and #3 are each identical to the subject in age, dwelling size, foundation type, bathroom count, and features. These six best comparables in the record have improvement assessments ranging from $3,144 to

$3,606 or from $2.41 to $2.99 per square foot of dwelling area. The subject property's improvement assessment of $3,520 or $2.92 falls within the range established by the best comparables in this record both on an overall improvement basis and on a per square foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

In conclusion, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman

Member

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 19, 2025

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

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