FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: SHARON BURR
DOCKET NO.: 22-48354.001-R-1
PARCEL NO.: 03-27-203-005-0000

The parties of record before the Property Tax Appeal Board are SHARON BURR, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***A Reduction*** 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:	$8,000
IMPR.:	$24,235
TOTAL:	$32,235

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 37-year-old, one-story, single-family dwelling of frame construction with 1,741 square feet of living area. Features of the home include: a partial finished basement, central air conditioning, and a two-car garage. The property has a 20,000 square foot site located in Prospect Heights, Wheeling Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance. The record indicates that the subject is not owner occupied.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted assessment grids with information on the subject and on six suggested class 2-03 equity comparable properties. The listed comparable properties were located within a five-block radius of the subject. The comparable properties were improved with single family dwellings of frame construction. The improvements ranged: in age from 68 to 74 years; in size from 1,674 to 1,788 square feet of living area; and in improvement assessment from $11.52 to $14.93 per square foot of living area. In the assessment grid the appellant noted the following: each comparable had either 1.5, two, or three full bathrooms, and a full or partial basement and four comparable properties had either a crawl space or a slab foundation. Five of the comparable properties had a fireplace. Four of the comparable properties had central air conditioning. Based on this evidence appellant requested the subject's total assessment be reduced to $28,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $36,000. The subject property has an improvement assessment of $28,000 or $16.08 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties located within a ¼ mile radius of the subject. They are improved with a single-family dwelling of either frame construction or frame and masonry construction. The improvements ranged: in age from 64 to 74 years; in size from 1,102 to 1,618 square feet of living area; and in assessment from $16.49 to $17.33 per square foot. Based on this evidence, the board of review requested that the 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.

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); *Walsh*, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. *Bazyldo v. Volant*, 164 Ill. 2d 207, 213 (1995). 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 *met* this burden of proof, and a reduction in the subject's assessment *is* warranted.

The record contains a total of ten equity comparable properties for the Board's consideration. The Board finds the best evidence of assessment equity to be *the appellant's comparable properties #2, #5 and #6.* The suggested comparable properties are all approximately the same age. They are located within a 5-block radius of the subject. Like the subject property, these comparable properties have class 2-03 single-family residences with a either a partial or full basement and a garage. The living areas of the dwellings on these comparable properties are very similar in size to that of the subject's dwelling. These comparable properties are within the same neighbor codes as the subject property. These comparable properties had improvement assessments that ranged from $12.90 to $14.93 per square foot of living area. The subject's improvement assessment of $16.08 per square foot of living area falls *above* the range established by the best comparables in this record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the subject's improvement assessment is not supported. The Board finds that the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request is 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: March 18, 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

SHARON BURR
19 S ELMHURST RD
PROSPECT HTS, IL 60070

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602