



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Lois Groot
DOCKET NO.: 10-25000.001-R-1 through 10-25000.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Lois Groot, the appellant(s), by attorney Thomas M. Battista, of Law Offices of Thomas M. Battista in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-25000.001-R-1	18-31-100-016-0000	35,328	90,183	\$125,511
10-25000.002-R-1	18-31-100-017-0000	80,314	0	\$80,314

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 2010 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 two parcels. Parcel #1 (18-31-100-016-0000) contains a two-story dwelling of masonry construction with 4,525 square feet of living area. The

dwelling was constructed in 1988. Features of the home include a full basement, central air conditioning, a fireplace and a four-car garage. This parcel contains has 61,440 square feet of land. The dwelling is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance. Parcel #2 (18-31-100-017-0000) is a residential land parcel that contains 139,678 square feet. It is classified as a class 2-41 property under the Cook County Real Property Assessment Classification Ordinance. Both of the subject parcels are located in Lyons Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables with regard to the improvement located on Parcel #1. The improvement comparables range from \$12.17 to \$17.83 per square foot of living area. In addition, the appellant submitted four land comparables with regard to land Parcel #2. The land comparables have land assessments that range from 9.28 cents to 20 cents per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$205,825. The subject property has an improvement assessment of \$90,183 or \$19.93 per square foot of living area. Parcel #1 has a land assessment of \$35,328, or 57.5 cents per square foot of land. The appellant did not contest Parcel #1's land assessment. Parcel #2 has a land assessment of \$80,314, or 57.5 cents per square foot of land. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The board of review's improvement equity comparables range from \$12.17 to \$21.35 per square foot of living area. These comparables have land assessments of 57.5 cents per square foot of land.

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.

With regard to the subject improvement, the Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 and board of review comparable #1 and #4. These comparables had improvement assessments that ranged from \$14.28 to \$21.35 per square foot of living area. The subject's improvement assessment of \$19.93 per square foot of living area falls within the range established by the best comparables in this record. Based on this record 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.

With regard to the appellant's land equity argument regarding Parcel #2, the Board finds the best evidence of assessment equity to be the board of review comparables. The comparables had land assessments of 57.5 cents per square foot of land. Parcel #2's assessment of 57.5 cents per square foot of land falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land assessment 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.

Chairman

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

Acting 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: November 20, 2015

A. Proctor

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 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 the subsequent year 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.

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.