



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

APPELLANT: Nancy Eickelmann  
DOCKET NO.: 16-25159.001-R-1  
PARCEL NO.: 02-28-301-123-0000

The parties of record before the Property Tax Appeal Board are Nancy Eickelmann, 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:** \$420  
**IMPR.:** \$37,340  
**TOTAL:** \$37,760

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 2016 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 2,400 square foot parcel of land improved with a 10-year old, two-story, frame and masonry, single-family dwelling containing 1,867 square feet of living area. The property is located in Palatine Township, Cook County and is a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and inequity as the bases of the appeal. In support of the equity argument, the appellant submitted seven comparables divided into two grids. The first grid are four properties described as two-story, frame or frame and masonry, single-family dwellings located within three miles from the subject. The properties range: in age from 41 to 50 years; in size from 2,391 to 2,745 square feet of living area; and in improvement assessment from \$16.24 to \$19.49 per square foot of living area. The second grid are three properties described as two-story, masonry, attached, single-family dwellings located within the subject's townhouse building or one street over. The properties are 10 years old and range in size from

1,614 to 2,139 square feet of living area and in improvement assessment from \$13.48 to \$20.93 per square foot of living area.

In support of the market value argument, the appellant submitted six comparables. These properties are described as two or three-story, masonry or frame and masonry, attached or condominium, single-family dwellings located within the subject's townhome complex or within 6.13 miles from the subject. The properties range in age from six to 10 years and in size from 1,800 to 2,079 square feet of building area. They sold between June 2012 to October 2013 for prices ranging from \$230,000 to \$330,000 or from \$127.78 to \$176.75 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the subject of \$41,961 with an improvement assessment of \$41,541 or \$22.25 per square foot of living area.

In support of the assessment the board of review submitted four equity comparables. These comparables are described as two-story, frame and masonry, attached, single-family dwellings located on the subject's block. The properties range: in age from four to 10 years; in size from 2,023 to 2,247 square feet of living area; and in improvement assessment from \$22.07 to \$22.16 per square foot of living area.

At hearing, the appellant, Nancy Eickelmann, testified that the subject is located within a 68-unit, custom home development with home clustered in groups of four. She testified that the assessments can vary from \$10,000 to \$100,000 based on the size and customization of the homes. She testified that some of the four-unit buildings have been bought in their entirety to create a detached home.

As to the equity argument, Ms. Eickelmann testified that she submitted the detached, single-family home outside of her complex and within three miles from the subject. She argued these properties were submitted to show that detached homes were being assessed lower than the subject which is an attached home with lower square footage. She then argued that the comparables used for the market value argument should also be used by the Board in reviewing the subject's assessment for equity. Ms. Eickelmann then testified about the second equity grid that lists three properties from the subject's complex with two properties located within the subject's four-unit building and one located on the next street over. She argued that comparable #5, located directly next door to the subject, has the same square footage as the subject and upgrades in the home. She argued that comparable #6 which is located within the subject's building has more square footage, a fully finished basement, and superior amenities, but has a lower assessment.

In addressing square footage questions for the subject and several comparables, Ms. Eickelmann testified that she used the square footages for the subject and the comparables as they are listed by the county. She testified she is not objecting to any of the square footages as listed by the county.

As to the market value evidence, Ms. Eickelmann testified that the three properties that are located within the subject's complex and that she has been inside comparables #2 and #3. She

testified that comparable #2 was a model home and that the interiors for both are superior to the subject. She testified that comparable #3 is similar to the subject with regular upgrades and a finished basement. Ms. Eickelmann testified that comparables #4, #5 and #6 are not located within the subject's complex but look similar to the subject in that they are attached homes. She acknowledged that two of the properties are classified as condominium units.

On cross-examination, Ms. Eickelmann testified that the property is not owner-occupied.

The board of review's representative, Brendan Seyring, argued that subject is an attached home classified as a 2-95 and it is inappropriate to use detach, single-family homes or condominium units as comparables. He testified that condominium units are valued on a percentage of ownership basis and not on a square foot basis.

In rebuttal, Ms. Eickelmann argued that the comparables used by the board of review are end unit comparables that are not similar to the subject. She testified that these comparables have more square footage and that comparables #2 and #3 have finished basement. She argued these properties have significant upgrades. She argued that even though several of her market value comparables are condominium units they are similar to the subject to establish a market value for the subject.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

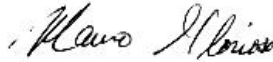
The Board gives no weight the appellant's comparables #4 and #5 as these are sales of condominium units and reflect a different type of ownership than the subject property. The Board further finds that the appellant's comparables #1, #2, and #3 have sale dates too far removed from the 2016 lien date to accurately reflect the subject value as of January 1, 2016. The board finds that one comparable, the remaining comparable #5, is insufficient to establish a market. Therefore, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued, and a reduction is not justified.

The taxpayer also 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 best evidence of assessment equity to be the appellant's comparables #5, #6, and #7. These comparables had improvement assessments ranging from \$13.48 to \$20.82 per

square foot of living area. The subject's improvement assessment of \$22.25 per square foot of living area is above the range of the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: \_\_\_\_\_

CERTIFICATION

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: February 13, 2019



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

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