



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

APPELLANT: Will Horton
DOCKET NO.: 07-26771.001-R-1
PARCEL NO.: 17-22-309-048-0000

The parties of record before the Property Tax Appeal Board are Will Horton, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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:

LAND: \$ 9,747
IMPR.: \$56,752
TOTAL: \$66,499

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 1,037 square feet of land, which is improved with a four year old, three-story, masonry, townhouse-style dwelling containing 2,264 square feet of living area. The dwelling's amenities include two baths, a slab, air conditioning, a fireplace, and a two-car garage. The appellant's appeal is based on unequal treatment in the assessment process.

In support of the equity argument, the appellant, via counsel, submitted descriptive and assessment information on twelve properties suggested as comparable to the subject. These suggested comparables are described as four year old, masonry, three-story, townhouse-style dwellings that range in size from 2,264 to 2,366 square feet of living area. These dwellings have from two to two and two one-half baths, and from a one-car to a two-car garage. Additionally, all of the suggested comparables have a slab, air conditioning, and a fireplace. These suggested comparables have improvement assessments ranging from \$16.26 to \$23.90 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$66,499 was disclosed. In support of the subject's assessment,

the board of review presented descriptive and assessment information of two properties suggested as comparable to the subject. These properties are described as four year old, three-story, masonry, townhouse-style dwellings that range in size from 2,247 to 2,264 square feet of living area. These dwellings both have two baths, a slab, air conditioning, a fireplace, and a two-car garage. These suggested comparables have improvement assessments ranging from \$25.68 to \$25.99 per square foot of living area. The subject's assessment is \$25.07 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant, represented by Scott E. Longstreet of Park & Longstreet, P.C., re-affirmed the evidence previously submitted.

The board of review analyst, Roland Lara, Cook County Board of Review Analyst, then offered a map of the subject and the location of all of the comparables submitted by both parties. This map was taken into evidence without object from the appellant, and marked as "Exhibit BOR-A." Mr. Lara then testified that the board of review's comparables were all of similar exterior construction, age, and size to the subject. Mr. Lara added that only five of the appellant's comparables were in the subject's townhouse complex. Mr. Lara then re-affirmed the evidence previously submitted.

In rebuttal, Mr. Longstreet stated that the board of review only submitted two comparables. Mr. Longstreet also made a legal argument based on the Illinois Appellant Court's decision in Pace Realty Group, Inc. v. Prop. Tax Appeal Bd., 306 Ill. App. 3d 718 (2d Dist. 1999). In essence, Mr. Longstreet argued that, based on that case, the Property Tax Appeal Board (the "Board") cannot consider the two comparables submitted by the board of review as a matter of law. Mr. Longstreet asked for leave to submit a legal brief on the matter to the Board with seven days, which was granted without objection from the board of review, with the condition that the board of review would be allowed 14 days to respond to the brief after it is received by the Board. On July 25, 2012, the Board timely received a legal brief from Mr. Longstreet. The brief was handed to the board of review that same day for a response to be postmarked by August 8, 2012.

The appellant's brief argues that the subject is a row-house, and that Pace Realty prohibits the Board from using comparables submitted by the parties that are also row-houses in the subject's complex. The Board received a timely response from the board of review on August 13, 2012. The board of review responded that Pace Realty was inapplicable, and that Du Page Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)) (the "Skogsbergh" case) was the applicable caselaw in this appeal.

After reviewing the record, hearing the testimony, and considering the evidence, the Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Initially, the Board finds that the Pace Realty decision is inapposite to this appeal. In Pace Realty, the appellate court distinguished between the facts of that case, and the facts of Skogsbergh. In Skogsbergh, the assessor assessed each of the comparables used by the Board individually. Id. at 653; Pace Realty, 306 Ill. App. 3d at 727-28. In Pace Realty, the assessor categorized the 54-unit complex into four groups, and assessed each group together. Pace Realty, 306 Ill. App. 3d at 720. The Board then used the three properties that were not under appeal to set the high end of the range in determining whether the remaining properties were equitably assessed. Id. The appellate court held that using the assessments from those three properties that did not appeal to set the high end of the range was an error as a matter of law. Id.

While Skogsbergh and Pace Realty are similar, it is that critical distinction between the assessment techniques that were done which makes those two cases come to different results. In this case, the Board finds that the assessor used an approach more akin to that used in Skogsbergh. It is true that the board of review provided only two suggested comparables, that both comparables were located in the subject's complex, and that both comparables had a higher assessment per square foot than the subject. However, the appellant submitted five suggested comparables from within the subject's complex, and all five were assessed at a lower assessment per square foot than the subject. This situation is different from Pace Realty because in Pace Realty, all of the properties were assessed at the same *exact* amount per square foot of living area. Additionally, neither party testified as to how the subject and the suggested comparables from within the subject's complex were assessed. Therefore, it appears more plausible that the assessor used the assessment technique used in Skogsbergh, than that used in Pace Realty, and the Board finds that it is allowed, under the law, to consider the suggested comparables located in the subject's complex.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of this appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b).

"[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing Skogsbergh). After an analysis of the assessment date, the Board finds that the appellant has not met this burden.

The Board finds that Comparables #1, #3, #10, #11 and #12 submitted by the appellant, and Comparables #1 and #2 submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features, and age. The comparables had improvement assessments that ranged from \$16.26 to \$25.99 per square foot of living area. The subject's improvement assessment of \$25.07 per square foot of living area is within the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that the subject's improvement assessment is equitable, and a reduction in the subject's assessment is not warranted.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: September 21, 2012

Allen Castrovillari

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.