



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

APPELLANT: Martin Hughes  
DOCKET NO.: 10-24350.001-R-1  
PARCEL NO.: 18-04-114-020-0000

The parties of record before the Property Tax Appeal Board are Martin Hughes, the appellant, by attorney Christopher G. Walsh, Jr. 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:

**LAND: \$4,930  
IMPR.: \$60,561  
TOTAL: \$65,491**

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 a two-story dwelling of frame construction with 2,662 square feet of living area. The property was constructed before 1960 but was extensively remodeled in 2008. Features of the home include a full basement

with a finished recreation room, central air conditioning, a fireplace and a two-car detached garage. The property has a 6,800 square foot site and is located in LaGrange, Lyons Township, Cook County. The subject is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In addition, appellant's counsel argued that the assessor had misclassified the subject property as a new home under class 2-78 under the Cook County Real Property Assessment Classification Ordinance. Class 2-78 is for a two or more story residence, up to 62 years of age. The attorney noted that the dwelling was built before 1960 but had undergone extensive remodeling. In support of this argument, the appellant submitted an affidavit from the homeowner, a fire insurance policy summary for the subject dwelling indicating the dwelling was built in 1910 and an affidavit from the Village of LaGrange building inspector stating that the home was "built before 1960". The appellant requested the Property Tax Appeal Board to reclassify the subject property as a 2-06 property under the Cook County Real Property Assessment Classification Ordinance which is for a two or more story residence over 62 years of age. In support of the inequity argument the appellant submitted information on four equity comparables for Class 2-06 residences and three equity comparables for a Class 2-78 residences.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,491. The subject property has an improvement assessment of \$60,561 or \$22.75 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 for a class 2-06 residence and four equity comparables for a class 2-78 residence.

The board of review did not address the subject's correct classification or present evidence in support of its classification of the subject property.

#### **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 Property Tax Appeal Board finds that the subject property has been misclassified and that the correct classification under the Cook County Real Property Assessment Classification Ordinance should be 2-06. The only evidence submitted into the record addressing the classification issue was from the appellant. The attorney noted that the dwelling was built before 1960 and had undergone extensive remodeling. An affidavit from the homeowner was submitted along with a fire insurance policy summary for the subject dwelling indicating the dwelling was built in 1910. Also submitted was an affidavit from the Village of LaGrange building inspector stating that the home was "built before 1960". The board of review did not refute this evidence. The Board finds the subject is a class 2-06 dwelling under the Cook County Real Property Assessment Classification Ordinance.

The parties to the appeal submitted equity comparables for both a class 2-06 property and a 2-78 property. The Board finds that the comparables submitted for either class of property supports the subject's current improvement assessment. The eight comparables submitted for a class 2-06 residence (over 62 years of age) range from 74 to 132 years old and range in size from 2,384 to 2,936 square feet of living area. These comparables had improvement assessments that ranged from \$15.97 to \$28.47 per square foot of living area. The Board finds that the comparables submitted by the board of review are more similar to the subject building in features such as finished basement, central air conditioning, and garages. The subject's improvement assessment of \$22.75 per square foot of living area is within the range established by the comparables in this record.

Based on the evidence in 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.

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



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: June 20, 2014



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.