



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

APPELLANT: Nancy Rowley  
DOCKET NO.: 09-33931.001-R-1  
PARCEL NO.: 17-06-215-014-0000

The parties of record before the Property Tax Appeal Board are Nancy Rowley, the appellant, by attorney Richard Shapiro in Evanston 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:** \$19,237  
**IMPR.:** \$76,107  
**TOTAL:** \$95,344

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 2009 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 improvements situated on one parcel. Dwelling #1 is a two-story multi-family dwelling of masonry construction. Dwelling #1 is 116 years old and has 2,790 square feet of living area. Features include three apartment units and a full basement finished with an apartment. Dwelling #2 is a two-story multi-family dwelling of masonry construction. Dwelling #2 is 121 years old and has 1,500 square

feet of living area. Features include two apartment units and a concrete slab foundation. The subject property has a 4,050 square foot site and is located in Chicago, West Chicago Township, Cook County. Under the Cook County Real Property Assessment Classification Ordinance, both dwellings are classified as class 2-11 properties.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on seven equity comparables for dwelling #1 and seven equity comparables for dwelling #2; however, the appellant did not provide any information on the comparables' foundations and garages, if any.<sup>1</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,344. Dwelling #1 has an improvement assessment of \$43,791 or \$15.70 per square foot of living area. Dwelling #2 has an improvement assessment of \$32,316 or \$21.54 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity properties as comparables for each dwelling.

The appellant's attorney submitted a rebuttal brief.

### **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.

Both parties presented information on a total of 22 suggested comparables. The appellant submitted 14 comparables; however,

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<sup>1</sup> The appellant completed Section V of the residential appeal form with information on four suggested comparables for each dwelling and provided a spreadsheet with three additional comparables for each dwelling. However, descriptive information about the additional properties was not provided.

the appellant did not provide any information on the comparables' foundations and garages, if any. Consequently, the Board gave little weight to the appellant's comparables due to the lack of descriptive information about the improvements which prevents a meaningful analysis to determine the similarities of the comparables to the subject property.

The Board finds that the board of review comparables submitted for dwelling #1 had the same assigned neighborhood code as the subject and were similar to dwelling #1 in design, age and building area. In addition, board of review comparables #1, #2 and #4 were also similar to dwelling #1 in exterior construction and foundation. These comparables have improvement assessments that ranged from \$16.47 to \$18.00 per square foot of living area. Dwelling #1 has an improvement assessment of \$15.70 per square foot of living area, thus demonstrating that this dwelling is not inequitably assessed.

The Board finds that the board of review comparables submitted for dwelling #2 had the same assigned neighborhood code as the subject and were also similar in design, exterior construction, age and building area. These comparables have improvement assessments that ranged from \$21.79 to \$22.34 per square foot of living area. Dwelling #2 has an improvement assessment of \$21.54 per square foot of living area, thus demonstrating that this dwelling is not inequitably assessed. The Board considered adjustments and differences in the comparables when compared to dwelling #2. The board of review comparables had full unfinished basements, while dwelling #2 had a concrete slab foundation. The superior attribute of a basement helps to explain why the board of review comparables had higher improvement assessments than dwelling #2.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements were 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.

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Chairman



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Member



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Member

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Member



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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: April 24, 2015



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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.