



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

APPELLANT: Lorraine Maloy
DOCKET NO.: 11-24086.001-R-1
PARCEL NO.: 14-29-115-040-0000

The parties of record before the Property Tax Appeal Board are Lorraine Maloy, the appellant(s), by attorney Edward P. Larkin, of Edward P. Larkin, Attorney at Law in Des Plaines; 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: \$ 26,970
IMPR.: \$ 56,778
TOTAL: \$ 83,748

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 2011 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 masonry construction with 2,568 square feet of living area. The dwelling was constructed in 1925. Features of the dwelling include a full unfinished basement, air conditioning, a three car garage, and two and one-half baths. The property has a 4,650 square foot site and is located in Chicago, Lake View 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. In addition, the

appellant requested a classification change under Cook County Real Property Assessment Classification Ordinance to a 2-11, an apartment building with two to six units. The appellant asserts that the subject is a three unit apartment building. In support, the appellant's attorney submitted black and white photos showing the subject's exterior front door entrance which includes a doorbell with three buttons, a unsigned authenticity affidavit, and one expired lease and another month to month lease from 1999.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,748. The subject property has an improvement assessment of \$56,778 or \$22.11 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables. In addition, the board of review's evidence states that the subject is a single-family home classified as a 2-06, two or more story residence, over 62 years of age, 2,201 to 4,999 square feet.

In rebuttal, the appellant's attorney states that the board of review did not address the appellant's classification change.

Conclusion of Law

The Board finds that the appellant did not submit sufficient evidence to establish that the subject was incorrectly classified as a 2-06 under the Cook County Real Property Assessment Classification Ordinance. The photos of the front door did not clearly show the tenant's name and nor did the appellant submit corresponding leases to show the subject contains multiple tenants. In addition, the affidavit attesting to the subject's three unit status was not signed. Therefore, the Board finds that a change in the subject's classification is not justified.

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 Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables had improvement assessments that ranged from \$23.00 to \$25.50 per square foot of living area. The subject's improvement assessment of \$22.11 per square foot of living area falls below 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

Docket No: 11-24086.001-R-1

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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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 22, 2016

A. Heston

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.