



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

APPELLANT: Joseph McDonald  
DOCKET NO.: 12-20813.001-R-1  
PARCEL NO.: 14-07-203-010-0000

The parties of record before the Property Tax Appeal Board are Joseph McDonald, the appellant, by attorney Julie Realmuto of McCarthy Duffy 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:** \$13,125  
**IMPR.:** \$34,042  
**TOTAL:** \$47,167

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 2012 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 is improved with a two-story multi-family dwelling of masonry construction with 2,920 square feet of living area. The dwelling was approximately 104 years old. Features of the property include a full unfinished basement and a two-car garage. The property has a 4,375 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 apartment building with

two to six units under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of masonry construction that ranged in size from 2,742 to 3,642 square feet of living area. The dwellings ranged in age from 103 to 121 years old. Three comparables were described as having basements. The comparables had improvement assessments ranging from \$6,925 to \$28,033 or from \$2.53 to \$8.73 per square foot of living area. The appellant provided a copy of a map depicting the location of the comparables in relation to the subject property. The appellant requested the subject's improvement assessment be reduced to \$15,155.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,167. The subject property has an improvement assessment of \$34,042 or \$11.66 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 improved with two-story dwellings of masonry construction that ranged in size from 2,800 to 3,150 square feet of living area. The dwellings ranged in age from 90 to 102 years old. Each comparable had the same classification code and neighborhood code as the subject property and described as being located approximately  $\frac{1}{4}$  of a mile from the subject property. Each comparable had a full basement with one finished with an apartment, two comparables each had two fireplaces, and three comparables each had a two-car garage. The comparables had improvement assessments ranging from \$35,760 to \$42,229 or from \$11.71 to \$13.41 per square foot of living area.

#### **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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables were most similar to the subject in location as well as being relatively similar to the subject in age, size and features. The board of review comparables had improvement assessments that ranged from \$11.71 to \$13.41 per square foot of living area. The subject's improvement assessment of \$11.66 per square foot of living area falls below the range established by the best comparables in this record. The Board finds the appellant's comparables were less similar to the subject in location, age and/or size. Furthermore, the appellant failed to disclose whether or not the comparables he utilized had garages while the subject has a two-car garage. Based on 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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

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Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
Acting 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: January 22, 2016

*A. Proctor*

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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.