



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

APPELLANT: Miles Lindblad
DOCKET NO.: 12-20814.001-R-1
PARCEL NO.: 14-07-421-025-0000

The parties of record before the Property Tax Appeal Board are Miles Lindblad, 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: \$ 19,254
IMPR.: \$ 27,460
TOTAL: \$ 46,714

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 two dwellings. The first dwelling is a one-story home of frame construction containing 1,030 square feet of living area. This dwelling is 114 years old with features that include a full unfinished basement. The second dwelling is composed of a two-story home of masonry construction with 800 square feet of living area. This dwelling is 114 years old and is constructed on a slab foundation. The

property has a 6,017 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. The appellant presented an assessment grid analysis with respect to only the first dwelling and attributed the subject's entire improvement assessment to this home. In support of this argument the appellant submitted information on four equity comparables that had varying degrees of similarity to the subject dwelling. These comparables had improvement assessments ranging from \$12.76 to \$21.97 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$18,859.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,714. The board of review disclosed the first dwelling had an improvement assessment of \$16,896 or \$16.40 per square foot of living area. The second dwelling had an improvement assessment of \$10,564 or \$13.21 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis for each of the dwellings using information on four equity comparables. The comparables had varying degrees of similarity to the subject dwellings and had improvement assessments ranging from \$17.58 to \$27.75 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 appellant's analysis is flawed due to the fact the subject property is improved with two dwellings yet the appellant attributed the entire improvement assessment to only one of the homes. The Board finds the best evidence of assessment equity was presented by the board of review that analyzed each of the homes on the subject site separately. The board of review used the same comparables to demonstrate each of the dwellings was equitably assessed. In total the record had eight comparables submitted by the parties that had improvement assessments ranging from \$12.76 to \$27.75 per square foot of living area. The first dwelling on the subject property had an improvement assessment of \$16.40 per square foot of living area and the second dwelling had an improvement assessment of \$13.21 per square foot of living, which are within the range established by the 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 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.

Chairman

K. L. Fan

Klaus Albrecht

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: December 18, 2015

A. Proctor

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.