



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

APPELLANT: Jerry Gingerich
DOCKET NO.: 12-29400.001-C-1
PARCEL NO.: 14-33-110-012-0000

The parties of record before the Property Tax Appeal Board are Jerry Gingerich, the appellant(s), by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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.: \$116,834
TOTAL: \$129,959

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 consists of a parcel of land improved with a 25-year old, four-story, masonry, apartment building containing 8,645 square feet of building area. The property is located in North Chicago Township, Cook County and is classified as 3-18 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of this argument, the appellant submitted a grid listing the property identification number, township, classification, total assessment, building square footage, address, and total assessment per square foot on 43 properties located within the subject's township.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,959 with an improvement assessment of \$116,834 or \$13.51 per square foot of building area. In support of its contention of the correct assessment the board of review submitted five sales comparables.

At hearing, the appellant's attorney argued that the comparables are all 3-18 properties within the subject's township and support a reduction in the subject's assessment. He argued that the median unit value for class 3-18 properties within the subject's township that contain between 15,000 and 30,000 square feet of building area is \$96.76 per square foot of building area. He argued that the subject is above that at \$150.32 per square foot of building area. He acknowledged that the data came from the assessor's office and the assessment figures listed within the evidence use total assessment data and do not break the assessments out by land and improvement. He indicated the data presented was provided electronically by the assessor under a freedom of information request.

The board of review's representative, Lester McCarroll, argued that the number of units, age, and proximity to the subject is missing. He argued that previous Board decisions require that these characteristics are required to determine comparability to the subject.

Mr. Carroll testified that the subject's assessment reflects a market value per square foot that is within the range of the appellant's comparables. He also argued that the appellant failed to submit income of the subject and the comparables to show that they are similar in earning capacity.

Finally, Mr. Carroll argued that the subject was uniformly assessed using the same methodology as all class 3-18 properties.

In rebuttal, the appellant's attorney argued that the assessor's office did not provide the number of units, the age, or the proximity to the subject. He argued that the argument is one of a global perspective of the underlying process. Finally, he argued that the appellant has met their burden.

In response to questions by the Board, Mr. Carroll testified that the data in regards to the age, square footage, and number of units would not be available via the internet. He testified that the information available would breakout the assessment by land and improvement.

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 failed to establish by clear and convincing evidence that the subject is inequitably assessed. The appellant did not provide pertinent characteristics of the comparable properties to determine comparability to the subject. Although the assessor did not electronically provide all the data requested by the appellant, every property has a property record card, similar to the subject's which is in evidence, listing all the characteristics of the property and the appellant could have gathered this information. In addition, appellant used the total assessment when arriving at the comparables median assessment and did not breakout the assessment by land and improvement. Without this basic information, the Board is unable to determine the true assessments for the comparables' land and improvement.

The also Board gives little weight to the appellant's argument that it included all classification 3-18 properties within the subject's township to establish a global prospective of the underlying inequity in the assessing process. The board of review's witness testified that the subject was assessed using the same method as all similarly classified properties within the township. Therefore, the Board finds the subject has failed to meet its burden and a reduction is not warranted.

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



Acting Member

DISSENTING: _____

CERTIFICATION

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: February 24, 2017



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.