



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

APPELLANT: Eric Chez  
DOCKET NO.: 12-29549.001-R-1  
PARCEL NO.: 14-31-418-026-0000

The parties of record before the Property Tax Appeal Board are Eric Chez, the appellant, by attorney Liat R. Meisler, of Golan Christie Taglia LLP 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:** \$ 8,683  
**IMPR.:** \$59,666  
**TOTAL:** \$68,349

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 119-year-old, two-story, four-unit residential apartment building of masonry construction with 1,598 square feet of building area. The property has a 2,481 square foot site and is located in West Chicago Township, Cook County. The subject is classified as a class 2 property 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 nine suggested equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,349. The subject property has an improvement assessment of

\$59,666 or \$37.34 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on two suggested equity comparables.

At hearing, appellant's attorney reiterated the evidence and requested that an average of the nine suggested equity comparables be used to reduce the subject's assessed value. The board of review argued the subject had a home improvement exemption applied for the first year in 2012 of \$22,567. Based on this, the board of review requested the Board use the improvement assessment of the original property of \$37,099 when determining improvement assessment per square foot, which would be \$23.22 per square foot of building area. The board of review argues that the appellant did not appeal the amount of the exemption and therefore the \$22,567 should be kept as is.

### **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.

Initially, the Board finds that the subject's home improvement exemption must be taken into account. Furthermore, the Board finds the appellant failed to submit any evidence to contradict the home improvement exemption amount of \$22,567. Therefore, the subject's improvement assessment, for purposes of this uniformity analysis is \$37,099, or \$23.22 per square foot of living area, when using the subject's square footage of 1,598 square feet of living area that is not subject to the home improvement exemption.

The Board finds that the best evidence of assessment equity to be appellant's comparables #2 and #3, and the board of review's suggested comparables #1, #2, and #3. These comparables had improvement assessments that ranged from \$15.96 to \$24.64 per square foot of building area. The subject's improvement assessment of \$23.22 per square foot of building area falls within 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 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



Member



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: January 27, 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.