



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

APPELLANT: Elli Petacque Montgomery Trust  
DOCKET NO.: 12-33791.001-R-1 through 12-33791.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Elli Petacque Montgomery Trust, the appellant, by attorney Richard J. Caldarazzo of Mar Cal Law, P.C. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-33791.001-R-1	17-04-212-008-0000	16,737	69,005	\$85,742
12-33791.002-R-1	17-04-212-033-0000	3,465	460	\$3,925

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 three-story multi-family dwelling of frame construction with 3,840 square feet of living area. The dwelling is approximately 19 years old. Features of

the home include a full unfinished basement, central air conditioning and a fireplace. The property has a 2,575 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-11 apartment building 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 three suggested equity comparables that are 115 or 135 years old. The appellant did not contest the subject's land assessments or the improvement assessment for parcel #17-04-212-033-0000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for parcel #17-04-212-008-0000 of \$85,742. This parcel has an improvement assessment of \$69,005 or \$17.97 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables that range in age from 13 to 18 years old.

#### **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 for parcel #17-04-212-008-0000 to be board of review comparables #1, #2 and #3. The Board gave less weight to the parties' remaining comparables due to their significantly older ages or dissimilar slab foundation, when compared to the subject. The best comparables had improvement assessments ranging from \$18.34 to \$22.73 per square foot of living area. The subject's improvement assessment of \$17.97 per square foot of living area falls below the assessment established by the best comparable 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.

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Chairman

*Klaus Albrecht*

\_\_\_\_\_  
Member

*[Signature]*

\_\_\_\_\_  
Member

*Jerry White*

\_\_\_\_\_  
Member

*Robert Steffen*

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

\_\_\_\_\_  
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: November 20, 2015

*[Signature]*

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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.