



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

APPELLANT: Michael Lowe  
DOCKET NO.: 13-29498.001-R-1  
PARCEL NO.: 17-04-209-007-0000

The parties of record before the Property Tax Appeal Board are Michael Lowe, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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:** \$16,824  
**IMPR.:** \$84,845  
**TOTAL:** \$101,669

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 2013 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 two-story dwelling of masonry exterior construction with 1,964 square feet of living area. The dwelling is approximately 124 years old. Features of the home include a full unfinished basement, central air conditioning and a fireplace. The property has a 1,402 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-10 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 four equity comparables located within the same neighborhood assessment code as the subject property. The comparables are improved with two-story and three-story dwellings of masonry exterior construction that range in age from

112 to 125 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,710 to 2,068 square feet of living area and have improvement assessments ranging from \$64,945 to \$77,470 or from \$37.46 to \$38.29 per square foot of living area. Based on this evidence, the appellant requested the total assessment be reduced to \$91,319.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,669. The subject property has an improvement assessment of \$84,845 or \$43.20 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same block as the subject property. The comparables are improved with two-story dwellings of masonry exterior construction that are 124 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,884 to 1,964 square feet of living area and have improvement assessments ranging from \$81,389 to \$91,363 or from \$43.20 to \$46.52 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 parties submitted information on a total of seven suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #3 and #4 due to their dissimilar dwelling design when compared to the subject property. The Board finds the appellant's comparable #1 and the board of review's comparables are more similar when compared to the subject in location, age, design, dwelling size, exterior construction and features. These comparables had improvement assessments that range from \$37.46 to \$46.52 per square foot of living area. The subject's improvement assessment of \$43.20 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.



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Chairman



\_\_\_\_\_  
Member



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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: December 23, 2016



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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.