



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

APPELLANT: Christy Webber
DOCKET NO.: 13-29889.001-R-1
PARCEL NO.: 14-31-331-027-0000

The parties of record before the Property Tax Appeal Board are Christy Webber, the appellant(s), by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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: \$16,198
IMPR.: \$84,597
TOTAL: \$100,795

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 is a 124 year-old, three-story dwelling of masonry construction containing 4,344 square feet of living area. The property has a 4,628 square foot site located in West Chicago Township, Cook County. The evidence discloses the subject was owner-occupied in the lien year. The subject is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

Although the appellant indicated on the Residential Appeal Petition that she contends the basis of her appeal is comparable sales, the evidence she submitted is based on assessment inequity. In support of this argument, the appellant submitted information on eight suggested equity comparables. The appellant listed the land assessment at \$16,198; the improvement assessment at \$84,597; and the total assessment at \$100,795, based on an improvement of 4,344 square feet, or \$19.47 per square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,795. However, the board of review listed the improvement assessment in two sections: \$42,097 for Class 2-11 property and \$42,500 for Class 2-88 property. The board of review submitted a brief, with four exhibits appended, to explain why it listed both 2-11 and 2-88 improvement assessments. It argued that the appellant submitted a home improvement exemption application with the Illinois Department of Revenue in 2010 for an improvement market value of \$500,000. This home improvement exemption is designated Class 2-88 under the Cook County Classification Ordinance. The board of review explained in its brief that the 2-88 exemption permits a homeowner to increase the market value of a home up to \$75,000 worth of improvements without increasing property taxes for four years. The board of review referred to its BOR Exhibits¹ A, B and C to highlight this feature of the exemption. BOR Exhibit D was a multi-page printout from the board of review's database disclosing the depreciated cost of the appellant's home improvements of \$500,000. Since the appellant was given a \$75,000 exemption from property taxes, the difference of \$425,000 resulted in a Class 2-88 improvement assessment of \$42,500 by applying the 10.00% level of assessment for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. The board of review did not include the 2-88 assessed value in its assessment inequity calculation. Instead, the board of review disclosed the 2-11 improvement assessed value at \$42,097. By dividing the 2-11 assessed value by 4,344 square feet of living area, the board of review argued the subject had a \$9.69 improvement assessment per square foot. To calculate the total assessed valuation, the board of review added the 2-88 assessed value of \$42,500 to the 2-11 assessed value of \$42,097, plus the \$16,198 land assessment, to arrive at a total subject assessed valuation of \$100,795. The board of review argued that it is that total assessed valuation that would be used in calculating the appellant's ultimate tax bill. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables.

The appellant filed a rebuttal brief with various exhibits² appended. The appellant argued that the Class 2-88 home improvement exemption allowable amount of \$42,500 should be added to the Class 2-11 improvement assessment of \$42,097 to arrive at an improvement assessment of \$84,597, rather than add the Class 2-88 allowable amount only to the total assessment amount as the board of review did in its calculations. By doing this calculation, the appellant arrives at an improvement assessment of \$19.47 per square foot of living area when using the dwelling size of 4,344 square feet. In support of this contention, the appellant submitted A. Reb. Exhibit A, a copy of the statute regarding homestead improvements (35 ILCS 200/15-180) and A. Reb. Exhibit B, a copy of the Cook County Assessor's Office Exemption Descriptions.

The appellant disclosed that the subject was originally a three-story multi-family apartment building. The appellant converted the building into a single-family dwelling in 2013. The appellant submitted a property record card designated A. Reb. Exhibit C from 2008 to show that it was a multi-family dwelling containing 4,649 square feet of living area at that time. A. Reb. Exhibit D, a Cook County Assessor's Office description of the subject for 2012, disclosed the subject was still listed as a multi-family dwelling. A. Reb. Exhibit E was a property record card dated April 25, 2013 disclosing the subject improvement was converted to a single-family home

¹ The board of review's exhibits are designated "BOR Exhibit" in this decision.

² The appellant's reply brief exhibits are designated "A. Reb. Exhibit" in this decision.

containing 4,344 square feet of living area. It disclosed a home improvement cost of \$500,000 and a Class 2-88 improvement assessment value of \$42,500 after the application of the 2-88 exemption of \$75,000 added fair cash value. A Reb. Exhibit E included the hand-written notation “ass renovation convert to single family home @ \$500,000.” A. Reb. Exhibit F consisted of five print-outs disclosing homeowner’s and home improvement exemptions applied to the subject for the 2013 lien year.³ It also disclosed an improvement assessment for Class 2-11 property of \$42,097 and for Class 2-88 property of \$42,500. A. Reb. Exhibit G consisted of four color photographs. Two photographs depicted a street level view of the subject in 2007 and in 2014. The other two photographs depicted an aerial view of the subject in 2008 and in 2013. The appellant submitted these photographs as evidence that there were no additions to the dwelling resulting from the home improvement project.

Conclusion of Law

The appellant’s lack of uniformity argument assumes the Class 2-88 home improvement assessment value should be added to the existing Class 2-11 dwelling assessment to calculate the assessment per square foot of living area. This argument is without merit. To accept the appellant’s method of calculating assessment uniformity would be, in effect, like adding two improvements divided by the living area square footage of one.

The Homestead Improvement Statute (35 ILCS 200/15-180) submitted by both parties as legal authority states, in relevant part, that homestead properties that have been improved are entitled to an exemption limited to \$75,000 per year “in fair cash value...and upon demonstration that the proposed increase in assessed value is attributable solely to a new improvement of an existing structure...” *Id.* This exemption continues for four years from the date of the improvement. *Id.* The appellant submitted many exhibits of documentary evidence, but none that include specific details of what the \$500,000 improvement project consists. The Board need not speculate as to where the costs were allocated. What is clear from the statute is that the \$75,000 allowable exemption pertains to the “fair cash value” added resulting from the improvement project. It also clear that the requirement of achieving the \$75,000 exemption is based upon the project amount stated by the homeowner in the building permit. If the homeowner states any amount up to or over the \$75,000 limit in the building permit, the maximum exemption allowable would apply.

The board of review’s brief appended to its Notes on Appeal is not directly on point. It appears to be a fill-in-the-blanks template for instances where the homestead improvement project results in a dwelling of increased living area square footage. But in the instant appeal, the appellant’s project reduced the living area from 4,649 to 4,344 square feet. However, the board of review correctly asserts the appellant did not submit substantive documentary evidence of the Class 2-88 characteristics. *See* Official Rules of the Property Tax Appeal Board, 86 Ill.Admin.Code §1910.63(b). Nor did the appellant reconcile her argument that the 2-88 dwelling assessment should be added to the 2-11 dwelling assessment with the statute provision that the homestead improvement exemption of \$75,000 is limited to “fair cash value.” The incentive for a homeowner to apply for the exemption is to increase the value of the property without an increase in property taxes for the four-year term. *See* BOR Exhibit B and A. Reb. Exhibit B.

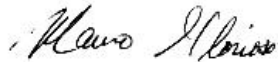
³ The first page of this five-page exhibit shows “Exhibit D” without explanation.

The board of review's method of adding the 2-88 exemption to the total assessment rather than to the improvement assessment accomplishes this goal.

The remaining portion of the appellant's and board of review's evidence consists of the equity comparables submitted by both parties. The appellant 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 to be the appellant's comparable(s) #3, and the board of review's comparables(s) #1 and #4. These comparables had improvement assessments that ranged from \$10.18 to \$13.33 per square foot of living area. The appellant's comparable #1 contained one or more improvements; comparables #6, #7 and #8 contained improvements that were pro-rated with one or more parcels. The appellant did not submit sufficient additional information about these properties to make meaningful comparisons to the subject. The subject's improvement assessment of \$9.69 per square foot of living area falls below 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 was inequitably assessed and holds that a reduction in the subject's assessment is justified. The land improvement shall remain unchanged.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



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: April 17, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

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