



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

APPELLANT: Carol Bessler  
DOCKET NO.: 13-29994.001-R-1  
PARCEL NO.: 13-03-413-015-0000

The parties of record before the Property Tax Appeal Board are Carol Bessler, the appellant(s); 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:

**LAND: \$ 5,250**  
**IMPR.: \$ 36,264**  
**TOTAL: \$ 41,514**

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a one and one-half-story dwelling of frame construction with 3,018 square feet of living area. The dwelling is 87 years old. Features of the home include a full finished basement and a two-car garage. The property has a 4,375 square foot site, and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 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 cursory information on 17 equity comparables.

The appellant also argued that the property taxes for the subject are excessively high. In support of this argument, the appellant submitted a list of the property taxes owed for the subject for tax years 2000 to 2013. The appellant also submitted several assessment notices from the Cook County Assessor and several property tax bills for various tax years. The appellant also submitted three letters from the assessor stating that the subject is not eligible for a certificate of error for tax years 2010, 2011, and 2012.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,514. The subject property has an improvement assessment of \$36,264, or \$11.27 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables.

#### **Conclusion of Law**

Initially, the Board finds that it does not have subject matter jurisdiction to address the appellant's argument based on excessive property taxes.

Property Tax Appeal Board; process. In counties with 3,000,000 or more inhabitants . . . any taxpayer dissatisfied with the decision of a board of review [] **as such decision pertains to the assessment of his or her property for taxation purposes** . . . may . . . appeal the decision to the Property Tax Appeal Board for review.

35 ILCS 200/16-160 (emphasis added). As such, the Board is without subject matter jurisdiction to address the appellant's excessive property tax argument, and may only address the appellant's uniformity argument as that argument "pertains to the assessment" of the subject property.

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 to be board of review comparables #1, #2, and #4. These comparables had improvement assessments that ranged from \$11.34 to \$11.81 per square foot of living area. The subject's assessment of \$11.27 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'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.

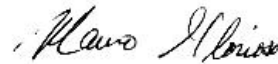
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Chairman



\_\_\_\_\_  
Member



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Member



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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: September 18, 2015



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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.