



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

APPELLANT: Silvern
DOCKET NO.: 13-30263.001-R-1
PARCEL NO.: 10-20-103-035-0000

The parties of record before the Property Tax Appeal Board are Silvern, the appellant(s), by attorney Julie Realmuto, Attorney at Law 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: \$3,766
IMPR.: \$28,515
TOTAL: \$32,281

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 an improved parcel containing 5,580 square feet of land. The property is located in Niles Township, Cook County. The subject is classified as a class 2, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. At hearing, the appellant's attorney Julie Realmuto sent attorney Sheila Gallagher to the hearing to represent the appellant.

In support of this argument, the appellant submitted limited information on four equity comparables. Initially, the appellant's pleadings state that the subject contains one improvement. It is identified as a one-story, frame, single-family dwelling with 1,328 square feet of living area as well as one bathroom. It disclosed that the subject's improvement assessment was \$28,515 or \$21.47 per square foot.

Thereafter, the pleadings reflect that the suggested comparables are improved with a one-story or one and one-half story, single-family dwelling of frame exterior construction. They ranged: in age from 99 to 121 years; in size from 1,212 to 1,368 square feet of living area; and in improvement assessments from \$11.76 to \$12.44 per square foot of living area. At hearing, the appellant's attorney rested on the written evidence submissions.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,281. The Notes indicated that the subject property was a multi-code property. Therefore, the Notes reflect that the subject contained two improvements thereon. Improvement #1 has an improvement assessment of \$11,917 or \$11.48 per square foot of living area based upon 1,038 square feet for this improvement. In addition, the Notes indicated that improvement #2 contained an improvement assessment of \$16,598 or \$12.50 per square foot based upon 1,328 square feet of living area.

The board's Notes describe the subject's improvement #1 as a 99-year old, one-story, frame, single-family dwelling with 1,038 square feet. Amenities include: one bathroom, a full basement, and air conditioning. Improvement #2 is described as a 62-year old, one-story, frame single-family dwelling with 1,328 square feet. Amenities include: one bathroom and air conditioning.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables for each of the subject's improvements. As to improvement #1, the properties are improved with a one-story, single-family dwelling with frame or masonry exterior construction. They ranged: in age from 85 to 91 years; in improvement size from 1,004 to 1,154 square feet of living area; and in improvement assessments from \$13.96 to \$14.61 per square foot of living area. Amenities include: one bathroom, a full basement and a two-car garage.

As to improvement #2, the properties are improved with a one-story or one and one-half story, single-family dwelling with frame or masonry exterior construction. They ranged: in age from 62 to 97 years; in improvement size from 1,224 to 1,497 square feet of living area; and in improvement assessments from \$12.79 to \$13.99 per square foot of living area. Amenities include: one or two bathrooms, a full basement and a two-car garage.

At hearing, the board of review's representative testified that the appellant failed to provide full data on the subject property. He testified that that subject contains two improvements thereon, which was not correctly disclosed by the appellant. Moreover, he indicated that the appellant's assessment is incorrect as it relates to two improvements and not just one.

At hearing, the appellant's attorney had no rebuttal comments.

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 is improved with two improvements. Improvement #1 contains a one-story, frame, single-family dwelling with 1,038 square feet and an improvement assessment of \$11.48 per square foot. Improvement #2 contains a one-story, frame, single-family dwelling with 1,328 square feet and an improvement assessment of \$12.50 per square foot.

As to improvement #1, the Board finds that the appellant did not submit any evidence to support an assessment inequity.

As to improvement #2, the Board finds the best evidence of assessment equity to be the board of review's comparables. These four comparables had improvement assessments that ranged from \$12.79 to \$13.99 per square foot of living area. The improvement #2 assessment of \$12.50 per square foot of living area falls below the range established by the best comparables in this record. The Board finds that the remaining properties were accorded diminished weight due to the disparity in improvement age, size, amenities, and/or the absence of complete assessment data.

Based on this record, the Board finds the appellant *did not* demonstrate with clear and convincing evidence that the subject's improvements were 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. 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: _____

May 15, 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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