



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

APPELLANT: Curtis Helwig
DOCKET NO.: 13-35551.001-R-1
PARCEL NO.: 16-02-130-038-0000

The parties of record before the Property Tax Appeal Board are Curtis Helwig, the appellant(s), by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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: \$ 2,660
IMPR.: \$ 17,852
TOTAL: \$ 20,512

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2015 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 two-story mixed-use building of masonry construction with 3,150 square feet of building area. The building is 84 years old. Features of the building include partial unfinished basement. The property has a 2,660 square foot site, and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-12 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 five equity comparables. The appellant also submitted the Board's decision in docket number 12-28399.001-R-1. In that decision, the Board reduced the subject's assessment to \$17,965. Based on this evidence, the appellant requested a reduction in the subject's assessment to the previous year's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,512. The subject property has an improvement assessment of \$17,852, or \$5.67 per square foot of building area.

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

The board of review also submitted a supplemental brief arguing that the subject is not owner occupied, and, therefore, Section 16-185 of the Property Tax Code is not applicable. In support of this assertion, the board of review submitted a printout from the Cook County Assessor's website showing that the subject did not receive a homeowner's exemption for tax year 2013.

Conclusion of Law

While the appellant did not expressly request a reduction based on Section 16-185 of the Property Tax Code, for the purpose of completeness, the Board will address this statutory provision. Section 16-185 of the Illinois Property Tax Code provides, in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a *residence occupied by the owner is situated*, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185 (emphasis added). Moreover, "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board takes judicial notice that it rendered a decision lowering the subject's assessment in tax year 2012, and that 2012 and 2013 are in the same general assessment period for West Chicago Township. The record contains no evidence indicating that the Board's 2012 decision was reversed or modified upon review. However, no evidence was submitted to show that the subject is owner occupied, which is an element that must be proven by a preponderance of the evidence, *id.*, for the Board to grant a reduction under Section 16-185 of the Property Tax Code. While the printout from the Cook County Assessor's website showing that the subject did not receive a homeowner's exemption for tax year 2013 tends to indicate that the appellant is not the occupant of the subject, such a conclusion may be unjustified, as the appellant may have simply not taken a homeowner's exemption that could have rightfully been taken. In any case, there is no evidence in the record to show that the subject was owner occupied. Therefore, the Board finds that the subject is not owner occupied, and a reduction is not warranted based on Section 16-185 of the Property Tax Code.

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 \$5.68 to \$6.06 per square foot of building area. The subject's assessment of \$5.67 per square foot of building 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: November 21, 2017



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

AGENCY

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