



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

APPELLANT: Ted Wynn
DOCKET NO.: 13-35570.001-R-1
PARCEL NO.: 20-11-327-032-0000

The parties of record before the Property Tax Appeal Board are Ted Wynn, the appellant, by attorney Timothy E. Moran 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: \$4,063
IMPR.: \$22,524
TOTAL: \$26,587

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from an administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 improved with a two-story dwelling of masonry construction with 1,547 square feet of living area. The dwelling is approximately 46 years old. Features of the dwelling include a full basement finished as a recreation room and central air conditioning. The property has a 1,505-square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-95 individually owned townhome or rowhouse 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 each improved with a three-story dwelling with 2,560 square feet of living area. The comparables were either 21 or 25 years old and each has the same classification code as the subject property. Each comparable is described as having central air conditioning, one fireplace and a one-car attached garage. These

properties have improvement assessments ranging from \$26,171 to \$26,295 or from \$10.22 to \$10.27 per square foot of living area.

The appellant's counsel asserted that the subject property was the subject matter of an appeal before Property Tax Appeal Board for the 2012 tax year under Docket No. 12-24634.001-R-1. In that appeal the Property Tax Appeal Board reduced the subject's assessment to \$23,237 based on an agreement of the parties. The appellant contends that there have been no capital improvements made to the property which would materially increase the market value. The appellant requested the subject's assessment be reduced to \$23,237.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,587. The subject property has an improvement assessment of \$22,524 or \$14.56 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 improved with two-story dwellings of masonry construction each with 1,547 square feet of living area. Each comparable is 46 years old and has the same assessment classification code as the subject property. Each comparable has a full basement with three having recreation rooms, and central air conditioning. Two of the comparables are located along the same street and within the same block as the subject property. These comparables have improvement assessments of \$25,814 and \$26,044 or \$16.69 and \$16.84 per square foot of living area.

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 Board finds the best evidence of assessment equity to be comparables submitted by the board of review. These comparables were most similar to the subject property in two-story design, location, age and size. The board of review comparables have improvement assessments of \$16.69 and \$16.84 per square foot of living area. The subject's improvement assessment of \$14.56 per square foot of living area falls below the best comparables in this record and demonstrate the subject property is not being inequitably assessed. Less weight was given the appellant's comparables due to their three-story design, differences in age and differences in size from the subject dwelling. 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



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: March 20, 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

AGENCY

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