



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

APPELLANT: Jody Michael
DOCKET NO.: 14-21243.001-R-1
PARCEL NO.: 14-07-422-032-0000

The parties of record before the Property Tax Appeal Board are Jody Michael, the appellant(s), by attorney John S. Xydakis, of the Law Offices of John S. Xydakis 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 **An Increase** 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: \$26,400
IMPR.: \$25,922
TOTAL: \$52,322

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 2014 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 8,250 square foot parcel of land improved with a 129-year old, two-story, frame, multi-family dwelling containing 3,142 square feet of building area. The property is located in Lake View Township, Cook County and is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of the equity argument, the appellant submitted three comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the subject of \$51,787 with an improvement assessment of \$25,387 or \$8.08 per square foot of building area. In support of the assessment the board of review submitted four equity comparables. In addition, the board of review submitted the property characteristics

printouts for the subject and the appellant's comparables and a copy of 35 ILCS 200/10-40 through 10-85 addressing Historic residences.

At hearing, the appellant's attorney argued that even if comparable #1 is a partial assessment, the subject's assessment is above the other two comparables' assessments, that comparables are frame and frame and masonry construction, and that the subject's age is within the range of ages of the comparables.

The board of review's representative, William Grossi, testified that the appellant's comparable #1 lists the 2013 assessment data and that the 2014 assessment for this comparables is \$8.48 per square foot of building area. He also testified that the two remaining comparables are designated as landmark as confirmed by the property characteristic printouts and that these comparables are assessed according to 35 ILCS 200/10-40 through 10-85. Mr. Grossi testified that the subject is not a landmark property and argued that the appellant's comparables are assessed differently than the subject and are not comparable. He then argued the board of review's comparables support an increase in the subject's assessment and requested this increase. In rebuttal, the appellant's attorney asserted that the board of review failed to show when the landmark designation started for the comparables and whether the status changed.

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 best evidence of assessment equity to be the appellant's comparable #1 and the board of review's comparables. These comparables had improvement assessments ranging from \$8.13 to \$10.35 per square foot of building area. The subject's improvement assessment of \$8.08 per square foot of building area is below the range of the best comparables in this record. The Board gives no weight to the appellant's comparables #2 and #3 as they are certified historic residences for the lien year in question as shown by the property characteristic printouts and are assessed according to the historic residence assessment freeze law 35 ILCS 200/10-40 through 10-85. 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. In addition, the Board finds the board of review has shown by clear and convincing evidence that the subject is inequitably under assessed and an increase in the subject's assessment is 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: August 21, 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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