



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

APPELLANT: Castleview Construction
DOCKET NO.: 14-23021.001-R-1
PARCEL NO.: 14-08-301-016-0000

The parties of record before the Property Tax Appeal Board are Castleview Construction, the appellant(s), by attorney Katherine Amari O'Dell, of Amari & Locallo 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: \$ 13,011
IMPR.: \$ 26,981
TOTAL: \$ 39,992

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 (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 dwelling of masonry construction with 2,332 square feet of living area. The dwelling is 110 years old. Features of the home include a full basement with a formal recreation room, a fireplace, and a two-car garage. The property has a 4,066 square foot site, and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. The subject is owned by a business entity, and, therefore, it is not owner occupied.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. The first page of the appellant's petition contains a hand-written sentence stating, in its entirety, that "[t]he requested assessment is based upon equity with the Board of Review applied occupancy factor of 77.9%

(see attached 2014 printout).” The only “printout” submitted by the appellant was the decision letter from the board of review, which states that the subject’s assessment was reduced from \$47,603 to \$39,992 (a decrease of \$7,611, or 15.99%). The decision letter states that the “[d]ecrease is the result of vacancy, demolition, fire, natural disaster, exemption, or a Certificate of Correction.”

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,992. The subject property has an improvement assessment of \$26,981.

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 there is no evidence in the record to show that the subject received an occupancy factor of 77.9%, as the appellant claims. "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. While the decision letter from the board of review states that the subject’s assessment was reduced, it does not definitely state the reason for the reduction. The appellant claims the subject’s assessment was reduced based on occupancy (or vacancy), but the decision letter states that the reduction could have been due to any number of other factors (i.e., demolition, exemption, etc.). Moreover, the reduction articulated in the decision letter was a 15.99% reduction. Assuming, *arguendo*, that the subject’s reduction in assessed value was due to vacancy, the occupancy factor would be 84.01% based on the decision letter, and not 77.9% as posited by the appellant. Since the evidence does not show, by a preponderance of the evidence, that an occupancy factor of 77.9% was applied to the subject for tax year 2014, the Board finds that the subject’s assessment is \$11.57 per square foot of living area.

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 appellant comparables #1, #2, and #3, and board of review comparables #1, #2, #3, and #4. These comparables had improvement assessments that ranged from \$10.09 to \$12.33 per square foot of living area. The subject's assessment of \$11.57 per square foot of living area falls within 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.



Chairman



Member



Member



Member



Acting 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 24, 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 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.