



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

APPELLANT: R Development Group, Inc.  
DOCKET NO.: 14-23068.001-R-1  
PARCEL NO.: 14-30-209-023-0000

The parties of record before the Property Tax Appeal Board are R Development Group, Inc., 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 **A Reduction** 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:** \$ 12,500  
**IMPR.:** \$ 66,179  
**TOTAL:** \$ 78,679

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 frame construction with 2,622 square feet of living area. The dwelling is one year old. Features of the home include a full basement with a formal recreation room, central air conditioning, two fireplaces, and a two-car garage. The property has a 3,125 square foot site, and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 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 "Please note the

Assessor placed a 63.1% occupancy factor on this building. Our requested assessment is based upon equity at full market value with 63.1% occupancy factor.” The Freedom of Information printout submitted by the appellant states that the subject improvement’s full market value for tax year 2014 is \$1,077,641, and that an occupancy factor of 63.1% was applied to the improvement. After applying the occupancy factor, the subject improvement’s partial market value was found to be \$679,992.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,499. The subject property has an improvement assessment of \$67,999.

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

### **Conclusion of Law**

Initially, the Board finds that the subject improvement’s full market value is \$1,077,641, which reflects an assessed value of \$107,764, or \$41.10 per square foot of living area, when applying the 2014 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board notes that appellant comparables #2 and #3 are the same properties as board of review comparables #1 and #3, respectively. The Board finds the best evidence of assessment equity to be appellant comparables #2 and #3, and board of review comparables #1, #2, #3, and #4. These comparables had improvement assessments that ranged from \$28.15 to \$40.81 per square foot of living area. The subject's assessment of \$41.10 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment is justified. After calculating the subject’s adjusted improvement assessment, the Board will apply the 63.1% occupancy factor imposed by the board of review.

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.