



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

APPELLANT: NCH Twin Oaks, LLC
DOCKET NO.: 14-23621.001-R-1 through 14-23621.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are NCH Twin Oaks, LLC, the appellant(s), by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
14-23621.001-R-1	16-31-307-033-0000	3,689	27,822	\$31,511
14-23621.002-R-1	16-31-307-034-0000	3,689	28,344	\$32,033

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 two contiguous parcels, each with an identical multi-family improvement. The parcels are designated as Property Index Numbers (hereinafter, "PIN") 033 and 034. Each improvement is a 55 year-old, two-story dwelling of masonry construction containing 5,426 square feet of living area. Features of the improvements include a full basement finished with an apartment. Each parcel contains 4,612 square feet. The subject is located in Berwyn Township, Cook County, and is a Class 2 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 the same information on three suggested equity comparables for each parcel. The appellant requested a total assessment reduction to \$29,734 for each parcel.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for PIN 033 of \$31,511, and for PIN 034 of \$32,033. PIN 033 has an improvement assessment of \$27,822, or \$5.13 per square foot of living area; PIN 034 has an improvement assessment of \$28,344, or \$5.22 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted the same information on four suggested equity comparables for each parcel.

Conclusion of Law

The appellant 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 for each parcel to be the appellant's comparables #1, #2 and #3, and the board of review's comparable #3. These comparables had improvement assessments that ranged from \$4.72 to \$5.23 per square foot of living area. The PIN 033 improvement assessment of \$5.13 per square foot of living area, and the PIN 034 improvement assessment of \$5.22, fall 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 improvements were inequitably assessed and holds that a reduction in the subject's assessments is not justified.

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.