



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

APPELLANT: Jay Judge  
DOCKET NO.: 14-24064.001-R-1  
PARCEL NO.: 09-27-109-008-0000

The parties of record before the Property Tax Appeal Board are Jay Judge, the appellant(s), by attorney Edward P. Larkin, Attorney at Law in Des Plaines; 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:** \$7,839  
**IMPR.:** \$63,684  
**TOTAL:** \$71,523

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 is a 30 year-old, two-story dwelling of frame and masonry construction. The parties differed as to the square footage of the living area. The property has a 12,060 square foot site located in Maine Township, Cook County. The evidence disclosed that the subject was owner-occupied in the lien year. The subject is a Class 2-09 property under the Cook County Real Property Assessment Classification Ordinance (Classification Ordinance).

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant argued that the subject dwelling contained 3,742 square feet of living area, not 5,070 square feet as disclosed by the board of review. In support of this contention, the appellant appended 12 pages of a plat of survey the appellant asserted depicted the subject

property. The plat of survey was undated and unsigned. Some pages showed the word “preliminary.” In conjunction with his argument about the incorrect living area size, the appellant argued that according to the Classification Ordinance, the subject should be Class 2-78. The appellant also submitted information on three suggested equity comparables and a black-and-white photograph of the subject dwelling.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,523. The subject property has an improvement assessment of \$63,684, or \$12.56 per square foot of living area based on the 5,070 square foot dwelling size disclosed by the board of review. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables.

At hearing, the appellant reiterated his argument in favor of an assessment reduction.

### **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 threshold issue pertains to the correct size of the subject's dwelling. The Board finds the appellant did not submit sufficient evidence to establish that the subject contains 3,742 square feet of living area. The survey is unsigned, undated and marked “preliminary.” It contains no identifying address as evidence that this survey accurately depicts the subject property. The appellant's square footage claim is at best speculative. Therefore, the Board concludes that the board of review's assertion of 5,070 square feet of living area is supported by the board of review's property characteristic printout. This finding makes the appellant's argument in favor of a reclassification of the subject from 2-09 to 2-78 under the Classification Ordinance moot. Moreover, the Board notes that it does not have jurisdiction to unilaterally modify the Cook County Classification Ordinance. The Board adjudicates assessments, not property classifications.

The Board finds the best evidence of assessment equity to be the board of review's comparable(s) #1, #2, #3 and #4. These comparables had improvement assessments that ranged from \$13.33 to \$14.96 per square foot of living area. The subject's improvement assessment of \$12.56 per square foot of living area falls below 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 holds that 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(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: June 19, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Jay Judge, by attorney:  
Edward P. Larkin  
Attorney at Law  
1645 South River Road  
Suite 24  
Des Plaines, IL 60018

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602