



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

APPELLANT: Joseph Huegel
DOCKET NO.: 14-35078.001-R-1
PARCEL NO.: 14-19-208-035-0000

The parties of record before the Property Tax Appeal Board are Joseph Huegel, the appellant, 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:

LAND: \$11,500
IMPR.: \$33,442
TOTAL: \$44,942

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 a three-story mixed-use building of masonry construction with 3,724 square feet of building area. The building is 99 years old and features a partial basement that is unfinished. The property has a 2,875 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-12 mixed-use property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal was marked "contention of law" regarding section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The appellant's attorney submitted a brief disclosing that a direct appeal was being submitted, based on a reduction in the previous year's assessment that is in the same general assessment period, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The appellant's evidence included an assessment grid analysis containing three comparable properties located within the same neighborhood code as the subject property.

The comparables had varying degrees of similarity to the subject and had improvement assessment ranging from \$3,664 to \$34,775 or from \$.88 to \$9.27 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$26,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,942. The subject has an improvement assessment of \$33,442 or \$8.98 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted assessment information on four comparable properties that were located within the same neighborhood code as the subject property. Three of these properties were also located on the same block as the subject. The comparables had varying degrees of similarity to the subject and had improvement assessment ranging from \$28,719 to \$36,369 or from \$9.32 to \$10.64 per square foot of building area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant's attorney requested that the 2013 decision be rolled over to the tax year 2014.

Conclusion of Law

As an initial matter regarding the appellant's attorney's request to have the 2013 Property Tax Appeal Board's decision be rolled over to the tax year 2014, the Board finds the subject of the appeal is not subject to the "rollover" provision provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence **occupied by the owner** is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The appellant's attorney failed to acknowledge whether the subject is owner-occupied or not, and the appellant's address on the appeal form is not the same address as that of the subject property. Therefore, the Board finds the subject is not entitled to the "rollover" provision provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

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 the appellant's comparables #1 and #3, as well as the board of review's comparable #4. These comparables were most similar to the subject in location, style, size, age and features. These comparables had improvement assessments that ranged from \$34,660 to \$55,869 or from \$8.29 to \$10.53 per square foot of living area. The subject's improvement assessment of \$33,442 or \$8.98 per square foot of living area falls below the range established by the best comparables in this record on a total improvement assessment basis and within the range on a per square foot basis. The Board gave less weight to the board of review's remaining comparables due to their differences in size or age, when compared to the subject. The Board also gave less weight to the appellant's comparable #2 due to its improvement assessment being a significant outlier, when compared to the other assessment data within 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. 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: October 16, 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

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