



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

APPELLANT: Gary Kaplan
DOCKET NO.: 15-20038.001-R-1
PARCEL NO.: 16-06-117-006-0000

The parties of record before the Property Tax Appeal Board are Gary Kaplan, the appellant, by attorney Timothy E. Moran of Schmidt Salzman & Moran, Ltd, 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: \$7,400
IMPR.: \$57,108
TOTAL: \$64,508

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 2015 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 two-story dwelling of masonry exterior construction with 3,619 square feet of living area. The dwelling is approximately 84 years old. The property has a 7,400 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument, the appellant submitted information on five equity comparables with varying degrees of similarity to the subject. Three comparables are located within the same neighborhood code as the subject property. The comparables were improved with two-story dwellings of masonry exterior construction. The dwellings are from 79 to 91 years old. Each comparable has a partial or full basement with one comparable having finished area, two comparables have central air-conditioning, four comparables have one or two

fireplaces and each comparable has a 1.5-car, two-car or 2.5-car detached garage. The dwellings range in size from 3,208 to 3,915 square feet of living area and have improvement assessments ranging from \$38,139 to \$55,440 or from \$10.78 to \$15.01 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$52,982 or \$14.64 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,508. The subject property has an improvement assessment of \$57,108 or \$15.78 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same neighborhood code as the subject property. The comparables were improved with two-story dwellings of masonry exterior construction that range in size from 3,371 to 3,866 per square feet of living area. The dwellings are from 64 to 90 years old. Each comparable has a partial or full basement with three comparables having finished areas, central air-conditioning, two fireplaces and a two-car garage. The comparables have improvement assessments that ranged from \$57,240 to \$68,534 or from \$16.02 to \$17.73 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

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 parties submitted nine suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2, #4 and #5 because of their different neighborhood codes, smaller dwelling sizes and/or partial unfinished basements when compared to the subject property's neighborhood code, larger dwelling size and full unfinished basement. The Board gave less weight to the board of review's comparable #2 because of its considerably newer age and partial finished basement when compared to the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 along with the board of review's comparables #1, #3 and #4. These comparables are most similar to the subject in location, design, exterior construction, age, dwelling size and features. These comparables had improvement assessments that ranged from \$48,530 to \$68,534 or from \$14.64 to \$17.73 per square foot of living area. The subject's improvement assessment of \$57,108 or \$15.78 per square foot of living area is within the range of the best comparables contained 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: February 20, 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

Gary Kaplan, by attorney:
Timothy E. Moran
Schmidt Salzman & Moran, Ltd
111 West Washington Street
Suite 1300
Chicago, IL 60602

COUNTY

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