FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: 819 Simpson, LLC
DOCKET NO.: 15-20432.001-R-1 through 15-20432.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 819 Simpson, LLC, 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 ***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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-20432.001-R-1	11-07-121-029-1001	3,906	42,327	$46,233
15-20432.002-R-1	11-07-121-029-1002	3,999	43,341	$47,340
15-20432.003-R-1	11-07-121-029-1003	3,765	40,797	$44,562

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 3-unit condominium building with a total 8,999 square feet of living area. The building is 102 years old. The property has a 9,726 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-99 condominium property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends improvement assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five apartment buildings containing 3 or 4-units each. The apartment buildings range in size from 2,932 to 3,060 square feet of living area and range in age from 91 to 115 years old. The comparables have improvement assessments ranging from $40,464 to $45,009 or from $13.70 to $15.35 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 $196,584. The subject property has a total improvement assessment of $184,914 or $20.55 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four townhomes. The homes contain 2,778 or 3,260 square feet of living area and are 5 or 23 years old. The comparables have improvement assessments ranging from $63,868 to $92,393 or from $22.99 to $28.34 per square foot of living area.

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

The parties submitted a total of nine suggested comparables for the Board's consideration. The Board finds that the subject is classified as a condominium building and the parties submitted dissimilar apartment buildings or townhomes. In addition, all of the dwellings are significantly smaller in size when compared to the subject. Nevertheless, the Board finds that the appellant's comparables are more similar to the subject in age and therefore, have given these properties more weight in its analysis. The appellant's comparables had improvement assessments that ranged from $40,464 to $45,009 or from $13.70 to $15.35 per square foot of living area. The subject's improvement assessment of $20.55 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 demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

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 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

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