



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

APPELLANT: Peter Nicholas  
DOCKET NO.: 15-20577.001-R-1  
PARCEL NO.: 11-32-307-004-0000

The parties of record before the Property Tax Appeal Board are Peter Nicholas, 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:** \$8,860  
**IMPR.:** \$61,121  
**TOTAL:** \$69,981

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 three-story multi-family dwelling of masonry exterior construction with 5,877 square feet of living area. The dwelling is approximately 104 years old. Features of the dwelling include a full unfinished basement and a three-car garage. The property has a 5,212 square foot site and is located in Chicago, Rogers Park Township, Cook County. The subject is classified as a class 2-11 apartment building property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends improvement assessment inequity as the basis of the appeal.<sup>1</sup> In support of this argument, the appellant submitted information on five equity comparables, one of which is located within the same neighborhood code as the subject property. The comparables were improved with two-story or three-story multi-family dwellings of masonry exterior construction

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<sup>1</sup> The appellant's counsel used the incorrect improvement assessment for the subject property in the grid analysis.

containing from 5,607 to 5,916 square feet of living area. The comparables range in age from 45 to 108 years old. The comparables feature partial or full basements with three having finished areas. Two comparables have a two-car or a three-car garage. The comparables had improvement assessments ranging from \$47,698 to \$52,676 or from \$8.43 to \$9.21 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$52,334 or \$8.90 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 \$69,981. The subject property has an improvement assessment of \$61,121 or \$10.40 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 and three-story multi-family dwellings of masonry or frame and masonry exterior construction containing from 3,002 to 5,436 square feet of living area. The comparables range in age from 99 to 112 years old. The comparables feature full unfinished basements, one comparable has a fireplace and three comparables have a two-car garage. The comparables had improvement assessments ranging from \$35,103 to \$67,882 or from \$11.65 to \$12.49 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 finds the best evidence of assessment equity to be appellant's comparables #4 and #5, as well as the board of review comparable #1. These comparables were most similar to the subject in location, design, exterior construction, dwelling size and features. They had improvement assessments ranging from \$51,238 to \$67,882 or from \$9.10 to \$12.49 per square foot of living area. The subject's improvement assessment of \$61,121 or \$10.40 per square foot of living area falls within the range established by the best comparables contained in this record. The Board gave less weight to the appellant's comparables #1, #2 and #3 along with the board of review comparables #2, #3 and #4 due to their dissimilar two-story designs, considerably newer ages and/or considerably smaller dwelling sizes when compared to the subject property. 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



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: 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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