



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

APPELLANT: LGS Properties  
DOCKET NO.: 15-21768.001-R-1  
PARCEL NO.: 14-30-404-022-0000

The parties of record before the Property Tax Appeal Board are LGS Properties, 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:** \$15,625  
**IMPR.:** \$52,144  
**TOTAL:** \$67,769

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 two improvements situated on one parcel.<sup>1</sup> Dwelling #1 is a two-story multi-family dwelling of frame exterior construction with 2,951 square feet of living area. Features include a full basement with finished area. Dwelling #2 is a two-story dwelling of frame exterior construction with 784 square feet of living area. Features include a full basement with finished area. Both dwellings are approximately 122 years old. The subject property has a 3,125 square foot site and is located in Chicago, Lake View Township, Cook County. Under the Cook County Real Property Assessment Classification Ordinance, dwelling #1 is classified as a class 2-11 property and dwelling #2 is a class 2-02 property.

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<sup>1</sup> The "BOARD OF REVIEW'S SUPPLEMENTAL BRIEF TO ITS NOTES ON APPEAL" denotes there are two improvements on the property, a class 2-11 and class 2-02, and the appellant submitted information for only the class 2-11 improvement.

The appellant contends improvement assessment inequity as the basis of the appeal. The appellant stated that dwelling #1 had an improvement assessment of \$52,144 or \$17.67 per square foot of living area; however, that calculation was arrived at by dividing the combined improvement assessment for both of the subject's dwellings by dwelling #1's living area. In support of this argument, the appellant submitted information on five equity comparables for dwelling #1. The appellant did not present any information regarding dwelling #2.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,769. Dwelling #1 has an improvement assessment of \$42,819 or \$14.51 per square foot of living area.<sup>2</sup> Dwelling #2 has an improvement assessment of \$9,325 or \$11.89 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity properties as comparables for each dwelling.

### **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 Board finds that all of the comparables submitted for dwelling #1 were generally similar to the subject in living area, except for board of review comparable #4 which was given less weight. The remaining comparables have improvement assessments that ranged from \$10.58 to \$20.19 per square foot of living area. Dwelling #1 has an improvement assessment of \$14.51 per square foot of living area, thus demonstrating that dwelling #1 is not inequitably assessed. The Board also finds the appellant failed to present any evidence to dispute the assessment for dwelling #2. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements were inequitably assessed and a reduction in the subject's assessment is not justified.

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<sup>2</sup> The board of review used the incorrect improvement assessment for the subject dwelling #1 property in the grid analysis. The board of review's printout from the Cook County Assessor's ASIQ system for dwelling #1 indicates an improvement assessment of \$42,819 or \$14.51 per square foot of living area.

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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