



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

APPELLANT: Lowell Jacobson
DOCKET NO.: 15-21775.001-R-1
PARCEL NO.: 14-08-112-021-0000

The parties of record before the Property Tax Appeal Board are Lowell Jacobson, 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:

LAND: \$25,830
IMPR.: \$57,832
TOTAL: \$83,662

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 3,307 square feet of living area. The dwelling is approximately 107 years old. Features of the home include a full unfinished basement, a fireplace and a two-car garage. The property has a 6,150 square foot site and is located in Chicago, Lake View 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, three of which are located within the same neighborhood code as the subject property. The comparables were improved with two-story dwellings of frame or masonry exterior construction that ranged in size from 3,040 to 3,359 square feet of living area.

The dwellings are from 105 to 113 years old. Each comparable has a full unfinished basement, two comparables have central air conditioning, two comparables have a fireplace and three comparables have a 1.5-car, a 2-car or a 2.5-car garage. The comparables had improvement assessments that ranged from \$49,160 to \$59,339 or from \$16.17 to \$18.64 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$57,832 or \$17.49 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 \$98,253. The subject property has an improvement assessment of \$72,423 or \$21.90 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 frame, masonry or frame and masonry exterior construction that range in size from 2,860 to 3,352 square feet of living area. The dwellings are from 98 to 117 years old. Each comparable has a full basement with one comparable having a finished area, each comparable has central air conditioning, three comparables have one or two fireplaces and each comparable has a one-car or a two-car garage. The comparables had improvement assessments that ranged from \$70,331 to \$85,641 or from \$21.96 to \$26.95 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #3 and #4 along with the board of review comparables due to their considerably smaller dwelling sizes and/or central air conditioning when compared to the subject's larger dwelling size and lack of central air conditioning.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #5. These comparables are most similar to the subject in location, design, exterior construction, age, dwelling size and most features and had improvement assessments of \$55,373 or \$59,339 or \$16.48 or \$18.64, respectively, per square foot of living area. The subject's improvement assessment of \$72,423 or \$21.90 per square foot of living area is above the best comparables contained in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment warrants a reduction. 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



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

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