



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

APPELLANT: Tumennasan Tserenbaljir
DOCKET NO.: 15-21802.001-R-1
PARCEL NO.: 14-08-415-015-0000

The parties of record before the Property Tax Appeal Board are Tumennasan Tserenbaljir, 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: \$17,700
IMPR.: \$47,126
TOTAL: \$64,826

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 construction with 4,014 square feet of living area. The dwelling is 117 years old. Features of the home include a full unfinished basement and a 2.5-car garage. The property has a 4,425-square foot site and is located in Chicago, Lake View 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. In support of this argument the appellant submitted information on five equity comparables that were located within the same neighborhood code as the subject property. The comparables were two-story or three-story multi-family dwellings with full basements, one of which had finished area. The comparables had other features with varying degrees of similarity to the subject. They had

improvement assessments ranging from \$27,074 to \$42,534 or from \$6.58 to \$10.71 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 \$64,826. The subject property has an improvement assessment of \$47,126 or \$11.74 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 that were located within the same neighborhood code as the subject property. The board of review's comparable #2 was the same property as the appellant's comparable #4. The comparables were two-story or three-story multi-family dwellings with full basements, two of which had finished area. The comparables had other features with varying degrees of similarity to the subject. They had improvement assessments ranging from \$39,626 to \$50,366 or from \$9.87 to \$12.72 per square foot of living area.

The board of review's evidence included a brief which disclosed that the appellant applied for a homestead improvement exemption in 2012 for \$150,000 worth of improvements. The board of review argued that beginning in January 1, 2004 a homestead exemption was limited to \$75,000 worth of improvements, therefore, the subject's improvement amount of \$150,000, minus the \$75,000 improvement limit, equates to an increase of \$75,000 of improvement value or \$7,500 of assessed value, when using the level of assessments for class 2 property of 10% under the Cook County Real Assessment Classification Ordinance.

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 the best evidence of assessment equity to be the parties' common comparable, as well as the board of review's comparable 1. These comparables were most similar to the subject in location, style, size, age and features. These comparables had improvement assessments of \$39,626 and \$47,754 or \$9.87 and \$11.50 per square foot of living area. The subject's improvement assessment of \$47,126 or \$11.74 per square foot of living area is supported by the best comparables in this record and is justified given the subject's additional homestead improvement value. The Board gave less weight to the parties' remaining comparables due to their dissimilar story-heights and/or finished basement area, unlike the subject. The Board further finds that the board of review's disclosure of the subject's homestead improvements was not refuted by the appellant. 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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: April 17, 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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