



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

APPELLANT: Cory Herrick
DOCKET NO.: 15-22010.001-R-1
PARCEL NO.: 14-30-408-020-0000

The parties of record before the Property Tax Appeal Board are Cory Herrick, 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.: \$55,579
TOTAL: \$71,204

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.¹ Improvement #1 is a two-story multi-family dwelling of frame exterior construction with 3,300 square feet of living area and has a slab foundation. Improvement #2 is a two-story multi-family dwelling of frame and masonry exterior construction with 1,242 square feet of living area and has a full basement with finished area. Both dwellings are approximately 127 years old. The subject property has a 3,125 square foot site and is located in Chicago, Lake View Township, Cook County. Under the

¹ The board of review submitted a separate "Board of Review – Notes on Appeal" for each of the two improvements on the property identified as Improvement #1 and Improvement #2. The appellant's counsel only submitted information for the property identified as Improvement #1 and incorrectly provided the combined improvement assessment for both improvements in their grid analysis. The "Board of Review – Notes on Appeal" for Improvement #2 used an incorrect improvement assessment of \$18,201 for the subject property. The correct improvement assessment of \$18,021 for the subject property was provided in the supporting evidence submitted by both parties.

Cook County Real Property Assessment Classification Ordinance, Improvements #1 and #2 are classified as class 2-11 properties.

The appellant contends improvement assessment inequity as the basis of the appeal. The appellant stated that Improvement #1 had an improvement assessment of \$55,579 or \$16.84 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 Improvement #1's living area. In support of this argument, the appellant submitted information on five equity comparables for Improvement #1. The comparables have improvement assessments ranging from \$9.16 to \$9.50 per square foot of living area. The appellant did not present any information regarding Improvement #2.

The board of review submitted a separate "Board of Review Notes on Appeal" for Improvement #1 and Improvement #2. Improvement #1 has an improvement assessment of \$37,558 or \$11.38 per square foot of living area. Improvement #2 has an improvement assessment of \$18,021 or \$14.51 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four different equity properties as comparables for each improvement. Improvement #1 comparables have improvement assessments ranging from \$12.85 to \$18.46 per square foot of living area. Improvement #2 comparables have improvement assessments ranging from \$10.93 to \$25.24 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 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 parties' comparables submitted for Improvement #1 were generally similar to the subject in living area. The comparables have improvement assessments that ranged from \$9.16 to \$18.46 per square foot of living area. Improvement #1 has an improvement assessment of \$11.38 per square foot of living area, thus demonstrating that the dwelling for Improvement #1 is not inequitably assessed. The Board also finds the appellant failed to present any evidence to dispute the assessment for Improvement #2. Therefore, the Board finds the only evidence of improvement assessment equity for Improvement #2 was the comparable grid submitted by the board of review. These comparables have improvement assessments ranging from \$10.93 to \$25.24 per square foot of living area. Improvement #2 has an improvement assessment of \$14.51 per square foot of living area, thus demonstrating that the dwelling for Improvement #2 is not inequitably assessed. 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.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Cory Herrick, by attorney:
Timothy E. Moran
Schmidt Salzman & Moran, Ltd.
111 West Washington Street
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602