



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

APPELLANT: Kenneth Resh  
DOCKET NO.: 15-22020.001-R-1  
PARCEL NO.: 14-29-403-070-0000

The parties of record before the Property Tax Appeal Board are Kenneth Resh, 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:** \$13,056  
**IMPR.:** \$64,684  
**TOTAL:** \$77,740

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 4,002 square feet of living area. The dwelling is approximately 113 years old and has a full unfinished basement. The property has a 2,040 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 apartment building 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 located within the same neighborhood code as the subject property.<sup>1</sup> The comparables were improved with

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<sup>1</sup> In the appellant's Comparable Sales/Assessment Grid Analysis the same property, identified as PIN 14-29-422-034-0000, was presented for both comparables #3 and #4, and a different property, identified as PIN 14-29-424-022-0000, was presented for comparable #4 in the appellant's "Basis of Brief" property detailed listing. The PIN 14-29-424-022-0000 as reported in the "Basis of Brief" evidence for comparable #4 was included in the appellant's appeal with an improvement assessment of \$60,169 or \$14.89 per square foot of living area and a total assessment of \$89,801.

three, two-story multi-family dwellings and two three-story multi-family dwellings of frame, masonry or frame and masonry exterior construction containing from 3,854 to 4,042 square feet of living area. The comparables are either 122 or 127 years old. One comparable has a crawl space and four comparables have full basements with finished areas. Features had varying degrees of similarity when compared to the subject property. The comparables had improvement assessments ranging from \$55,475 to \$60,169 or from \$14.39 to \$14.90 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$57,812 or \$14.45 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 \$77,740. The subject property has an improvement assessment of \$64,684 or \$16.16 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same neighborhood code as the subject property. The board of review comparable #2 is the same property as their comparable #4. The comparables were improved with three-story multi-family dwellings of masonry exterior construction containing from 3,681 to 3,870 square feet of living area. The comparables are each 117 years old. The comparables have full unfinished basements. Features had varying degrees of similarity when compared to the subject property. The comparables had improvement assessments ranging from \$63,246 to \$67,514 or from \$16.60 to \$18.34 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 eight suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2, #3 and #5 due to their dissimilar two-story designs or lack of a basement when compared to the subject's three-story design and full unfinished basement.

The Board finds the best evidence of assessment equity to be the appellant comparable #4 for PIN 14-29-424-022-0000 along with the board of review comparables, noting comparables #2 and #4 are the same property. These comparables are most similar to the subject in location, design, exterior construction, age, dwelling size and foundation. They had improvement assessments ranging from \$60,169 to \$67,514 or from \$14.89 to \$18.34 per square foot of living area. The subject's improvement assessment of \$64,684 or \$16.16 per square foot of living area falls within the range established by the best comparables contained in this record. 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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