



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

APPELLANT: Susan Devise
DOCKET NO.: 15-22166.001-R-1 through 15-22166.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Susan Devise, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-22166.001-R-1	14-19-423-038-0000	15,000	50,530	\$65,530
15-22166.002-R-1	14-19-423-039-0000	15,000	31,394	\$46,394

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 is improved with 3 dwellings. Improvement #1 is a three-story multi-family dwelling of masonry construction with 3,060 square feet of living area. The dwelling is 112 years old and has a full unfinished basement. Improvement #2 is a two-story multi-family dwelling of frame construction with 2,950 square feet of living area. The dwelling is 129 years old and has a full basement apartment. Improvement #3 is a two-story dwelling of frame construction with 1,680 square feet of living area. The dwelling is 129 years old. The subject property is comprised of two parcels that total 6,000 square feet of land area and is located in Chicago, Lake View Township, Cook County. Improvements #1 and #2 are classified as class 2-11 properties and improvement #3 is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five comparables for improvements #1 and #2, and five comparables for improvement #3. None of the comparables were located within the subject's neighborhood code. The comparables had varying degrees of similarity to the subject's improvements. The comparables regarding improvements #1 and #2 had improvement assessments ranging from \$19,230 to \$22,147 or from \$6.94 to \$7.62 per square foot of living area. The comparables regarding improvement #3 had improvement assessments ranging from \$16,023 to \$20,292 or from \$9.54 to \$13.22 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for improvement #1 of \$65,530. Improvement #1 has an improvement assessment of \$50,530 or \$16.51 per square foot of living area. The board of review submitted information on four comparables for improvements #1, which were located in the same neighborhood code as the subject property. The comparables had varying degrees of similarity to the subject's improvements. The comparables had improvement assessments ranging from \$41,399 to \$65,622 or from \$14.33 to \$22.69 per square foot of living area. The board of review did not address the appellant's complaint regarding improvement #2 or improvement #3.

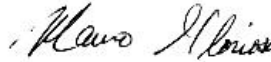
Conclusion of Law

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 comparables regarding improvement #1. The comparables had varying degrees of similarity when compared to improvement #1. These comparables had improvement assessments that ranged from \$6.94 to \$22.69 per square foot of living area. The subject's assessment for improvement #1 of \$16.51 per square foot of living area falls within the range established by the comparables in this record. The Board finds the only information regarding improvements #2 and #3 was submitted by the appellant. The appellant's comparables regarding improvement #2 had improvement assessments ranging from \$6.94 to \$7.62 per square foot of living area. The appellant disclosed that improvement #2's improvement assessment was \$30,525 or \$10.35 per square foot of living area. The Board finds the subject's assessment for improvement #2 of \$10.35 per square foot of living area falls above the improvement assessments of the only comparables in this record regarding improvement #2. The appellant's comparables regarding improvement #3 had improvement assessments ranging from \$9.54 to \$13.22 per square foot of living area. The appellant disclosed that improvement #3's improvement assessment was \$29,982 or \$17.85 per square foot of living area. The Board finds the subject's assessment for improvement #3 of \$17.85 per square foot of living area falls above the improvement assessments of the only comparables in this record regarding improvement #3. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement for improvement #1 was inequitably assessed and a reduction in the subject's assessment for

improvement #1 is not justified. However, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement assessment for improvements #2 and #3 were inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request, regarding Property Number 14-19-423-039-0000, is appropriate.

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

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:

June 19, 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

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