



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

APPELLANT: Patricia Lasley
DOCKET NO.: 15-23485.001-R-1
PARCEL NO.: 14-06-206-006-0000

The parties of record before the Property Tax Appeal Board are Patricia Lasley, the appellant(s); 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: \$ 19,278
IMPR.: \$ 14,855
TOTAL: \$ 34,133

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a two-story dwelling of stucco construction. The dwelling is 106 years old. Features of the home include a full unfinished basement and a garage. The property has a 5,670 square foot site, and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject is owner occupied.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables. The appellant's evidence states that the subject's improvement size is 1,589 square feet of living area. In support of the subject's improvement size, the appellant submitted a plat of survey dated May 19, 1995.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,133. The subject property has an improvement assessment of \$14,855.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The board of review's evidence states that the subject's improvement size is 1,707 square feet of living area. No evidence was submitted in support of this improvement size.

In rebuttal, the appellant submitted four equity comparables, one of which was previously submitted as appellant's comparable #1. The remaining three comparables submitted in rebuttal were not previously submitted. The appellant also argued that the comparables submitted by the board of review were not similar to the subject for various reasons.

Conclusion of Law

Initially, the Board finds that the subject's improvement size is 1,707 square feet of living area. "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The appellant submitted a plat of survey dated May 19, 1995 in support of the assertion that the subject's improvement size was 1,589 square feet of living area. The Board finds that such evidence is too remote in time to be used in determining the subject's improvement size as of January 1, 2015. Moreover, assuming *arguendo*, that the subject's improvement size was the same on May 19, 1995 and January 1, 2015, the plat of survey shows that the subject's improvement size is approximately 1,733 square feet of living area. The plat of survey shows that the heated portion of the subject is essentially a 25.56-foot by 35.23-foot rectangular shaped dwelling, with a 33.76 square foot back porch/mud room that is unheated. Thus, according to the plat of survey, the subject's square footage would be approximately 1,733 square feet of living area $((25.56 \text{ ft.} \times 35.23 \text{ ft.}) - (4.98 \text{ ft.} \times 6.78 \text{ ft.})) \times 2 \text{ stories} = 1,733 \text{ ft.}^2$). The Board notes that this calculation does not include the subject's bay window on the south elevation, which, if included, would increase the subject's improvement size even more. Therefore, the Board finds that the appellant has failed to prove, by a preponderance of the evidence, that the subject's improvement size is 1,598 square feet of living area. The Board further finds that the subject's improvement size is 1,707 square feet of building area, which results in an improvement assessment of \$8.71 per square foot of living area.

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 gave no consideration to the three additional comparables submitted by the appellant in rebuttal. "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." 86 Ill.Admin.Code §1910.66(c). The three additional comparables were not previously submitted, and, therefore, will not be considered by the Board.

The Board finds the best evidence of assessment equity to be appellant comparables #1 and #2, and board of review comparables #1, #2, #3, and #4. These comparables had improvement assessments that ranged from \$5.34 to \$14.57 per square foot of living area. The subject's assessment of \$8.71 per square foot of living area falls within the range established by the best comparables 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



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: September 22, 2017



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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