



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

APPELLANT: Richard C. Yanz
DOCKET NO.: 15-24044.001-R-1
PARCEL NO.: 25-06-121-006-0000

The parties of record before the Property Tax Appeal Board are Richard C. Yanz, 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: \$16,830
IMPR.: \$25,753
TOTAL: \$42,583

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 a one-story dwelling of stucco exterior construction with 2,207 square feet of living area. The dwelling is approximately 98 years old. Features of the property include a full unfinished basement, one fireplace and a two-car detached garage. The property has a 18,700 square foot site and is located in Chicago, Lake Township, Cook County. The subject property is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables improved with 1.5 to 1.9-story class 2-04 properties that range in size from 2,055 to 2,188 square feet of living area. The dwellings range in age from 88 to 97 years old. Four comparables have either a full or partial basement with one having finished area, two

comparables have central air conditioning, two comparables have one fireplace and each comparable has either a one-car or a two-car garage. Each comparable has a different assessment neighborhood code than the subject property. The comparables have improvement assessments that range from \$16,684 to \$18,237 or from \$7.63 to \$8.81 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$18,728 or \$8.49 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 \$42,583. The subject property has an improvement assessment of \$25,753 or \$11.67 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 improved with three 1-story dwellings and a 1.5-story dwelling that range in size from 1,829 to 2,279 square feet of living area. The dwellings ranged in age from 84 to 103 years old. Each comparable has a full or partial basement, two comparables have central air conditioning, three comparables each have one fireplace and each comparable has a 2-car or a 2.5-car garage. Each comparable has the same assessment neighborhood code and classification code as the subject property. The comparables have improvement assessments ranging from \$23,100 to \$38,826 or from \$12.63 to \$17.07 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 record contains nine comparables submitted by the parties to support their respective positions. The Board finds the best comparables to be board of review comparables #1 through #3 as these properties were most similar to the subject in location, having the same assessment neighborhood code as the subject property, as well as being similar to the subject in style and features. These comparables have improvement assessments that range from \$12.63 to \$17.07 per square foot of living area. The subject's improvement assessment of \$11.67 per square foot of living area falls below the range established by the best comparables in this record. Less weight was given the board of review comparable #4 due to its different 1.5-story style than the subject property. Less weight was given the appellant's comparables due to location, as each has a different assessment neighborhood code than the subject property, the comparables were of a different 1.5 to 1.9 story design than the subject property and comparable #1 had a slab foundation, inferior to the subject's full basement. 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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