



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

APPELLANT: Matthew Sullivan
DOCKET NO.: 15-24734.001-R-1
PARCEL NO.: 15-29-203-038-0000

The parties of record before the Property Tax Appeal Board are Matthew Sullivan, 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: \$3,706
IMPR.: \$27,498
TOTAL: \$31,204

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 a two-story dwelling of frame and masonry exterior construction with 3,224 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a partial unfinished basement, central air conditioning and a one-car garage. The property has a 7,412 square foot site and is located in Westchester, Proviso Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on five equity comparables which are located within different neighborhood codes when compared to the subject property. The comparables were improved with two-story dwellings of frame or masonry exterior construction that ranged in size from 2,422 to 3,353 square feet of

living area. The dwellings are from 63 to 104 years old. Features had varying degrees of similarity when compared to the subject property. The comparables had improvement assessments that ranged from \$18,184 to \$21,692 or from \$5.93 to \$7.51 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$20,856 or \$6.47 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 \$31,204. The subject property has an improvement assessment of \$27,498 or \$8.53 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 and .25 of a mile of the subject property. The comparables were improved with two-story masonry or frame and masonry dwellings that ranged in size from 2,248 to 2,308 square feet of living area. The dwellings are either 65 or 69 years old. Features had varying degrees of similarity when compared to the subject property. The comparables had improvement assessments that ranged from \$21,459 to \$23,806 or from \$9.33 to \$10.31 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, none of which were truly similar to the subject property. The appellant's comparables have different neighborhood codes and/or considerably older in age when compared to the subject property.

The Board finds the best evidence of assessment equity to be the board of review comparables based on being in the same neighborhood code and within .25 of a mile of the subject property, despite their considerably smaller dwelling sizes. In addition, they are similar to the subject in design, exterior construction, age and features. These comparables had improvement assessments of \$21,459 to \$23,806 or \$9.33 to \$10.31 per square foot of living area. The subject's improvement assessment of \$27,498 or \$8.53 per square foot of living area is above the range as to the total improvement assessment and below the range on a per-square-foot basis, which appears to be justified when considering the subject's larger dwelling size. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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(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

Matthew Sullivan, 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