



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

APPELLANT: Michael Vitek
DOCKET NO.: 15-24787.001-R-1
PARCEL NO.: 14-29-129-008-0000

The parties of record before the Property Tax Appeal Board are Michael Vitek, the appellant, by attorney Katherine Amari O'Dell of Amari & Locallo 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: \$16,070
IMPR.: \$77,930
TOTAL: \$94,000

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 two-story dwelling of frame construction. The dwelling is approximately 112 years old and has 2,968 square feet of living area. Features of the home include a full finished basement, central air conditioning, two fireplaces and a two-car garage. The property has a 2,976 square foot site and is located in Chicago, Lake View 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. In support of this argument, the appellant submitted information on three equity comparables with the same assigned neighborhood and classification codes as the subject. One of the comparables was described as being located on the same block as the subject. The comparables are improved with two or three-story dwellings of frame, masonry or frame and masonry construction. The

dwelling are from 116 to 130 years old and contain from 2,960 to 3,227 square feet of living area. Two of the comparables have finished basements, either full or partial; two comparables have central air conditioning; one comparable has a fireplace; and two comparables have two-car garages. The comparables have improvement assessments that range from \$59,200 to \$63,779 or from \$18.63 to \$20.00 per square foot of living area. As part of its submission, the appellant twice made reference to the sale of the subject in March 2015 for a price of \$940,000. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$55,293 or \$18.63 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$94,000 was disclosed. The subject property has an improvement assessment of \$77,930 or \$26.26 per square foot of living area. The board of review presented descriptions and assessment information on three suggested comparable properties with the same assigned neighborhood and classification codes as the subject. The comparables were described as being located one-quarter mile from the subject property. The comparables are improved with two-story dwellings of frame construction. The dwellings are from 119 to 123 years old and contain from 2,367 to 2,461 square feet of living area, land included. The comparables had full unfinished basements, central air conditioning, and two-car garages. One of the comparables has a fireplace. The comparables have improvement assessments that range from \$55,625 to \$70,200 or from \$23.50 to \$28.64 per square foot of living area. As part of its submission, the board of review described the subject as being of deluxe quality, and the board of review comparables were described as being of average quality. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 presented assessment data on a total of seven suggested comparables. The Board finds none of the comparables submitted were similar to the subject in all characteristics. The board of review comparables had significantly less living area than the subject. The appellant's comparables #1, #2 and #4 were three-story in design, not two-story like the subject, and comparables #2 and #3 did not have basements like the subject. Although none of the comparables submitted were sufficiently similar to the subject property, the Board finds these comparables had improvement assessments that ranged from \$18.63 to \$28.64 per square foot of living area. The subject's improvement assessment of \$26.26 per square foot of living area falls within the range established by the comparables in the record. The Board also takes notice that the appellant twice made reference to the sale of the subject property in March 2015 for a price of \$940,000. For the 2015 tax year, the appellant has a final assessment of \$94,000, thus demonstrating that the subject is being assessed at the 10% statutory level of assessment for

Cook County. 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: May 15, 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

Michael Vitek, by attorney:
Katherine Amari O'Dell
Amari & Locallo
734 North Wells Street
Chicago, IL 60654

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602