



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

APPELLANT: Nick Stocking
DOCKET NO.: 15-24997.001-R-1
PARCEL NO.: 14-30-211-007-0000

The parties of record before the Property Tax Appeal Board are Nick Stocking, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$15,625
IMPR.: \$48,491
TOTAL: \$64,116

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 two improvements situated on one parcel. Dwelling #1 is a two-story, multi-family dwelling of frame construction. Dwelling #1 is 122 years old and has 1,380 square feet of living area. Features include two apartment units, a full unfinished basement and central air conditioning. Dwelling #2 is a two-story, single-family dwelling of frame construction. Dwelling #2 is 122 years old and has 1,623 square feet of living area. Neither party provided information regarding dwelling #2's features. The subject property has a 3,125 square foot site and is located in Chicago, Lake View Township, Cook County. Dwelling #1 is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance, and dwelling #2 is classified as a class 2-03 property.

The Board finds the basis of this appeal to be assessment inequity regarding the improvement assessment for the subject property, however, the appellant stated that only the improvement

assessment of dwelling #1 was being appealed. In support of this argument, the appellant submitted information on three equity comparables with the same assigned neighborhood and classification codes as dwelling #1. The comparables are improved with two-story, multi-family dwellings of frame construction. The dwellings are from 105 to 127 years old and range in size from 1,386 to 1,500 square feet of living area. Each comparable has two apartment units. One of the comparables has a full finished basement, but the other two comparables do not have basements. Two comparables have garages, either one-car or two-car. The comparables had improvement assessments ranging from \$13,933 to \$19,473 or from \$10.05 to \$12.98 per square foot of living area. Based on this evidence, the appellant requested a reduction in dwelling #1's improvement assessment to \$15,456 or \$11.20 per square foot of living area. The appellant did not request a reduction in dwelling #2's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,116 and the combined improvement assessment for the subject's two dwellings of \$48,491. The board of review did not provide the breakdown for each dwelling's improvement assessment. That information was provided by the appellant. The appellant provided a copy of a property lookup report from the Cook County Assessor's Office. For the 2015 tax year, dwelling #1 has an improvement assessment of \$24,844 or \$18.00 per square foot of living area, and dwelling #2 has an improvement assessment of \$23,647 or \$14.57 per square foot of living area.

The board of review presented two grid analyses with descriptions and assessment information on a total of eight comparable properties. The board of review did not indicate if the grids were specific to one of the subject's two dwellings. On each grid, the board of review listed information for dwelling #1 in the subject property column. For the purposes of this analysis, the Board will consider the eight properties as suggested comparables for dwelling #1 and the comparables listed on the second grid will be referred to as comparables #5 through #8.

The board of review's eight comparables have the same assigned neighborhood code as the subject, and six of the comparables were class 2-11 properties. The eight comparables are improved with one and one-half or two-story dwellings of frame, masonry or frame and masonry construction. The dwellings are from one to 127 years old. Four of the comparables have finished basements, either full or partial, and the other four comparables have unfinished basements, either full or partial. Each comparable has a garage; two comparables have central air conditioning; and two comparables have fireplaces. The board of review's grid analysis indicates the dwellings range in size from 1,574 to 2,648 square feet of living area and their improvement assessments range from \$4,087 to \$54,015 or from \$2.60 to \$21.78 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's attorney submitted a rebuttal brief, in which counsel asserted that the board of review's comparables on the second grid were superior to dwelling #1 for a variety of reasons.

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 Board finds the subject matter of this appeal to be the improvement assessment for the subject's dwelling #1. The improvement assessment for dwelling #2 is not being contested. The parties presented assessment data on a total of 11 suggested comparables. The Board finds that none of the comparables presented were similar to dwelling #1 in all characteristics.

The Board finds the appellant presented three comparable properties that were similar to dwelling #1 in location, design, exterior construction, living area and age; however, they differed in features. The appellant's comparables #1 and #2 did not have a basement like dwelling #1, and none of the appellant's comparables had central air conditioning like dwelling #1.

The Board finds the board of review presented eight comparable properties on two grid analyses. Comparable #1 was a single-family home that was over 100 years newer than the subject, and comparable #2 was a single-family home with an improvement assessment of \$4,087 or \$2.60 per square foot of living area that was an outlier. Comparables #3 through #8 were multi-family dwellings like dwelling #1 and were also similar in location, age, and foundation. Nevertheless, comparables #3 through #5, #7 and #8 had significantly more living area than dwelling #1, and only comparable #5 had central air conditioning like dwelling #1.

After considering all these differences, the Board finds the best evidence of assessment equity in the record to be the appellant's comparable #3 and board of review comparable #6. Despite lacking central air conditioning, these two comparables were very similar to dwelling #1 in location, exterior construction, age, living area and foundation. These comparables had improvement assessments of \$12.98 and \$21.78 per square foot of living area. Dwelling #1's improvement assessment of \$18.00 per square foot of living area falls between the improvement assessments of the best comparables in this record, thus demonstrating that dwelling #1 is not inequitably assessed. Based on this record, the Board finds the appellant was not able to demonstrate with clear and convincing evidence that dwelling #1's improvement was inequitably assessed and did not contest dwelling #2's improvement assessment. Therefore, the Board finds 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

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