



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

APPELLANT: Caroline Hammond
DOCKET NO.: 15-25047.001-R-1
PARCEL NO.: 14-20-112-021-0000

The parties of record before the Property Tax Appeal Board are Caroline Hammond, 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: \$17,360
IMPR.: \$104,284
TOTAL: \$121,644

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 18 years old and has 2,432 square feet of living area. Features of the home include a full finished basement, central air conditioning, a fireplace and a two-car garage. The property has a 3,100 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 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 four equity comparables with the same assigned neighborhood and classification codes as the subject. The comparables are improved with two or three-story dwellings of masonry construction. The dwellings are from 16 to 22 years old. Three comparables have full finished basements and two-car garages, and one comparable has a concrete slab foundation but does not have a garage. Each comparable has central air conditioning, and three comparables have one or two fireplaces. The appellant's grid

analysis indicates the dwellings range in size from 2,580 to 2,784 square feet of living area, and their improvement assessments range from \$80,880 to \$96,500 or from \$29.56 to \$37.40 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$79,575 or \$32.72 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 \$121,644 was disclosed. The subject property has an improvement assessment of \$104,284 or \$42.88 per square foot of living area. The board of review presented descriptions and assessment information on four suggested comparable properties with the same assigned neighborhood and classification codes as the subject. Three of the comparables were described as being located one-quarter mile from the subject property. The comparables are improved with two-story dwellings of frame or masonry construction. The dwellings are from 16 to 27 years old. Each comparable has a two-car garage, central air conditioning and a full basement, two of which are finished. Two comparables have a fireplace, and another comparable has three fireplaces. The board of review's grid analysis indicates the dwellings range in size from 2,062 to 2,542 square feet of living area and their improvement assessments range from \$92,947 to \$105,366 or from \$41.45 to \$45.08 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, wherein counsel critiqued three of the board of review's four comparables. Counsel also submitted a letter from the Cook County Assessor notifying the appellant that the subject property's assessed value for the 2016 tax year was being reduced to \$114,941.

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 eight suggested comparables. The Board finds the appellant's comparable #3 was a three-story dwelling with a concrete slab foundation and the property lacked a garage. Due to these differences from the subject, the appellant's comparable #3 received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #4 and the comparables submitted by the board of review. The Board finds these comparables had two-story dwellings that were located in the same neighborhood as the subject and were also very similar to the subject in age and living area. Moreover, the appellant's comparables and board of review comparables #2 and #3 had full finished basements like the subject, and board of review comparables #1 through #3 were described as being located one-quarter mile from the subject and as having frame exterior construction like the subject. The appellant's comparables #1, #2 and #4 and the comparables submitted by the board of review had improvement assessments that

ranged from \$29.56 to \$45.08 per square foot of living area. The subject's improvement assessment of \$42.88 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(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

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