



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

APPELLANT: Badger Group
DOCKET NO.: 15-25092.001-R-1
PARCEL NO.: 14-29-115-022-0000

The parties of record before the Property Tax Appeal Board are Badger Group, 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: \$21,642
IMPR.: \$73,427
TOTAL: \$95,069

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 on one parcel. Dwelling #1 is a two-story, multi-family dwelling of frame construction. The dwelling is approximately 124 years old and has 1,827 square feet of living area. Features of the dwelling include two apartment units and a full unfinished basement. Dwelling #2 is a two-story, multi-family dwelling of masonry construction. The dwelling is 107 years old and has 3,306 square feet of living area. Features of the dwelling include two apartment units and a partial unfinished basement. The property has a 3,607-square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 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 for dwelling #1. The

comparables have the same assigned classification code as dwelling #1. None of the comparables have the same assigned neighborhood code as dwelling #1, and their parcel index numbers indicate they are not located near dwelling #1. The comparables are improved with two-story, multi-family dwellings of frame construction. The dwellings are either 102 or 111 years old. The comparable dwellings range in size from 1,764 to 1,824 square feet of living area. Each comparable has two apartment units and a full unfinished basement. Two comparables have two-car garages. The appellant's comparables for dwelling #1 have improvement assessments that range from \$22,001 to \$22,539 or from \$12.26 to \$12.78 per square foot of living area. Based on this evidence, the appellant requested a reduction in dwelling #1's improvement assessment to \$22,989 or \$12.44 per square foot of living area.

The appellant submitted information on three equity comparables for dwelling #2. The comparables have the same assigned classification code as dwelling #2. None of the comparables have the same assigned neighborhood code as dwelling #2, and their parcel index numbers indicate they are not located near dwelling #2. The comparables are improved with two-story, multi-family dwellings of frame construction. The dwellings are either 107 or 109 years old. The comparable dwellings range in size from 3,198 to 3,657 square feet of living area. Each comparable has three apartment units and a full unfinished basement. Two comparables have two-car garages. The appellant's comparables for dwelling #2 have improvement assessments that range from \$29,708 to \$33,586 or from \$9.12 to \$9.56 per square foot of living area. Based on this evidence, the appellant requested a reduction in dwelling #2's improvement assessment to \$30,812 or \$9.32 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 \$95,069. Dwelling #1 has an improvement assessment of \$27,496 or \$15.05 per square foot of living area. Dwelling #2 has an improvement assessment of \$45,931 or \$13.89 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four different equity comparables for each dwelling.

The board of review presented descriptions and assessment information on four suggested comparable properties for dwelling #1. The comparables have the same assigned neighborhood and classification codes as dwelling #1. One of the comparables is located on the same block as dwelling #1, and two other comparables are described as being located one-quarter mile from dwelling #1. The comparables are improved with two-story dwellings of frame or frame and masonry construction. The dwellings are either 122 or 127 years old and range in size from 1,848 to 2,272 square feet of living area. Two of the comparables have unfinished basements, either full or partial, and two have full basements finished with an apartment. Two comparables have two-car garages. The board of review's four comparables for dwelling #1 have improvement assessments that range from \$30,141 to \$39,312 or from \$15.68 to \$18.72 per square foot of living area.

The board of review presented descriptions and assessment information on four suggested comparable properties for dwelling #2. The comparables have the same assigned neighborhood and classification codes as dwelling #2. Three of the comparables are described as being located in the subarea of dwelling #2. The comparables are improved with two or three-story dwellings of frame or masonry construction. The dwellings are from 105 to 117 years old and range in size

from 2,847 to 3,549 square feet of living area. Three of the comparables have full unfinished basements, and another comparable has a full finished basement. One comparable has central air conditioning; two comparables have two or three fireplaces; and three comparables have two-car garages. The board of review's four comparables for dwelling #2 have improvement assessments that range from \$52,357 to \$61,492 or from \$15.30 to \$21.60 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In a three-page rebuttal, the appellant's attorney asserted that the board of review had submitted equity comparables without any documentary evidence. Counsel also noted differences between the board of review comparables and the subject's two dwellings.

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 best evidence of assessment equity to be the comparables submitted by the board of review due to their superior location. The board of review submitted comparables for each dwelling that were located in the same neighborhood as the subject property. The board of review comparables for each dwelling were also generally similar in story height, age, living area and foundation. The board of review comparables for dwelling #1 had improvement assessments that ranged from \$15.68 to \$18.72 per square foot of living area. The subject's dwelling #1 had an improvement assessment of \$15.05 per square foot of living area that falls below the range established by the best comparables in the record for dwelling #1. The board of review comparables for dwelling #2 had improvement assessments that ranged from \$15.30 to \$21.60 per square foot of living area. The subject's dwelling #2 had an improvement assessment of \$13.89 per square foot of living area that falls below the range established by the best comparables in the record for dwelling #2. The appellant submitted three comparables for each dwelling. The Board finds that none of the appellant's comparables were located near the subject's dwellings. As a result, the appellant's evidence received less weight in the Board's analysis. 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: July 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

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