



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

APPELLANT: Albertine Burget  
DOCKET NO.: 15-25101.001-R-1  
PARCEL NO.: 14-28-317-022-0000

The parties of record before the Property Tax Appeal Board are Albertine Burget, 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 A Reduction 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:** \$24,192  
**IMPR.:** \$49,048  
**TOTAL:** \$73,240

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 masonry construction. The dwelling is approximately 127 years old and has 1,392 square feet of living area. Features of the home include a full finished basement and central air conditioning. The property has a 2,240-square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-10 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. The comparables are improved with two-story dwellings of masonry construction. The dwellings are either 122 or 132 years old. The comparable dwellings range in size from 1,400 to 1,476 square feet of living area. Each comparable has a full basement with comparable #2 having finished area. Comparable #3 has

central air conditioning, and comparable #2 has a fireplace. The appellant's three comparables have improvement assessments that range from \$45,190 to \$50,302 or \$32.28 and \$34.08 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$46,604 or \$33.48 per square foot of living area.

The appellant submitted a copy of the Property Lookup Report for the subject property disclosing the dwelling was designated a landmark property and was received a partial assessment, apparently provided by the Historic Residence Assessment Freeze Law (35 ILCS 200/10-40 et seq.). The Property Lookup Report disclosed the subject improvement had a fair cash value of \$748,301.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the board of review had reduced the total assessment for the subject from \$99,022 to \$88,532. The subject property has an improvement assessment of \$64,340 or \$46.22 per square foot of living area. In support of its contention of the correct assessment the board of review submitted an evidence sheet prepared by a board of review analyst for a board of review hearing.

The notes on the board of review analysis/evidence sheet stated the subject is a landmark property with a base year (2006) building value of \$450,880. The notes further indicated that the assessment year in question was year 10 of the historic residence assessment freeze and the improvement assessment should be calculated by adding the base year valuation plus 50% of the adjustment in value. (35 ILCS 200/10-50). Reviewing the notes and using the improvement market value on the Property Lookup Report, the subject building had a market value of \$748,301 resulting in an assessment of \$74,830 or \$53.75 per square foot of living area. The board of review analysis included minimal information on three comparables and a listing of differences between the subject property and the comparables. The comparables had improvement assessments per square foot of \$52.19, \$38.23 and \$37.63, respectively, for an average of \$42.68 per square foot of living area. Applying the average improvement assessment to the subject resulted in a new improvement assessment of \$59,440. The analyst then added the land assessment of \$24,192 to arrive at a new total assessment of \$83,602. The analyst indicated the new assessment reflected a market value of \$836,025 when applying the 10% level of assessment for class 2 property. The analyst then deducted the base year value from the current cash value to arrive at an adjustment in value of \$385,145 (See 35 ILCS 200/10-40(i)) which was then multiplied by 50% and added to the base year value of \$450,880 to arrive at a value of \$643,407. This value was debased by the 10% level of assessment to arrive at a revised assessment of \$64,340, which was the revised improvement assessment reflected in the board of review decision.

In rebuttal, the appellant's attorney asserted that the board of review's evidence sheet "confirms the subject is grossly over-assessed."

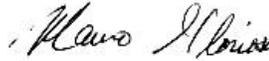
### **Conclusion of Law**

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 evidence in the record supports a reduction in the subject's assessment.

Based on the board of review analysis, the comparables have an average improvement assessment of \$38.08 per square foot of living area. The subject's improvement assessment, prior to consideration of its landmark status, had a market value of \$748,301 which would reflect an improvement assessment of \$74,830 or \$53.75 per square foot of living area, which is above the average established by the comparables. Using the average improvement assessment, the Board finds the subject improvement should have a revised assessment of \$53,007 reflecting a market value of \$530,070. Considering the subject building is a landmark property, the improvement should be valued pursuant to section 10-50 of the Property Tax Code (35 ILCS 200/10-50) in which the base year value (\$450,880) is added to 50% of the adjustment in value of \$39,595 ( $(530,070 - 450,880) \times .50 = \$39,595$ ) to arrive at a valuation of \$490,475 and a revised improvement assessment of \$49,048 and a total assessment of \$73,240. Although the appellant submitted comparables that were similar to the subject property, less weight was given to the appellant's analysis because it failed to consider the subject's landmark status. In conclusion, the Board finds a reduction in the subject's assessment is appropriate.

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

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