



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

APPELLANT: David Gozal  
DOCKET NO.: 15-25204.001-R-1  
PARCEL NO.: 20-11-110-023-0000

The parties of record before the Property Tax Appeal Board are David Gozal, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd. 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:** \$24,007  
**IMPR.:** \$90,167  
**TOTAL:** \$114,174

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 three-story dwelling of masonry exterior construction with 3,568 square feet of living area. Features include a full basement with finished area, central air conditioning, two fireplaces and a four-car garage. Dwelling #2 is a one-story dwelling of masonry exterior construction with 1,080 square feet of living area. Features include a partial unfinished basement and a two-car garage.<sup>1</sup> Both dwellings are approximately 127 years old. The subject property has a 7,275 square foot site and is located in Chicago, Hyde Park Township, Cook County. Under the Cook County Real Property Assessment Classification Ordinance, Dwelling #1 is classified as a class 2-06 property and Dwelling #2 is a class 2-03 property.<sup>2</sup>

---

<sup>1</sup> The appellant's grid analysis included the same features for Dwelling #2 as reported for Dwelling #1. The Board included in its analysis the features for Dwelling #2 as reported in the board of review's grid analysis.

<sup>2</sup> The "BOARD OF REVIEW'S SUPPLEMENTAL BRIEF TO ITS NOTES ON APPEAL" incorrectly listed Dwelling #2 as a class 2-06 two-story dwelling, instead of a class 2-03 one-story dwelling. However, both parties grid analyses describe Dwelling #2 as a one-story dwelling, and both parties correctly submitted comparables for class 2-03 one-story dwellings as part of their evidence.

The board of review submitted a separate "Board of Review Notes on Appeal" for Dwelling #1 and Dwelling #2 with a combined improvement assessment of \$90,167 and a final total assessment of \$114,174 disclosed for the appeals of both dwellings. However, the board of review did not provide the improvement assessments for each of the subject's two improvements and calculated each improvement's assessments living area based on the combined improvement assessment for both improvements. This resulted in an incorrect total improvement assessment per square foot of living area for each of the two improvements as reported in their "Comparable Sales/Assessment Equity Grid Analysis."

The appellant submitted the final decision of the Cook County board of review, dated 02/24/2016, for the 2015 assessment year. The subject's two parcels have a combined total assessment for the subject of \$114,174. The Attorney for Complainant submitted a signed affidavit dated March 2, 2016 in its supplemental "Basis of Brief" with the improvement assessments for each of the subject's two improvements. According to the appellant, Dwelling #1 (identified as Line Item #002) has an improvement assessment of \$73,718 or \$20.61 per square foot of living area. However, the Board finds Dwelling #1's assessment on a per square foot basis is actually \$20.66 per square foot of living area. According to the appellant, Dwelling #2 (identified as Line Item #003) has an improvement assessment of \$16,449 or \$15.23 per square foot of living area.

The board of review did not refute the appellant's affidavit regarding the improvement assessments for each of the subject's two dwellings. For the purposes of this appeal, the Board finds Dwelling #1 has an improvement assessment of \$73,718 or \$20.66 per square foot of living area and Dwelling #2 has an improvement assessment of \$16,449 or \$15.23 per square foot of living area.

The appellant contends improvement assessment inequity as the basis of the appeal. The subject's land assessment was not contested. The appellant submitted a separate "Comparable Sales/Assessment Grid Analysis" for Dwelling #1 and Dwelling #2 and requested the combined total improvement assessment for both Improvements be reduced to \$75,095.

In support of its argument for Dwelling #1, the appellant submitted information on five equity comparables located within the same neighborhood code as the subject property. The comparables were improved with a one, three-story and four, two-story dwellings of frame, masonry or frame and masonry exterior construction that contained from 3,339 to 3,633 square feet of living area. The dwellings are from 82 to 145 years old. Features had varying degrees of similarity when compared to the subject. The comparables for Dwelling #1 had improvement assessments that ranged from \$51,551 to \$66,301 or from \$ 14.31 to \$18.68 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$65,116 or \$18.25 per square foot of living area.

In support of its argument for Dwelling #2, the appellant submitted information on five equity comparables located within different neighborhood codes than the subject property. The comparables were improved with a one, "1.5-1.9" story<sup>3</sup> and four, one-story dwellings of frame

---

<sup>3</sup> The appellant describes the subject as a "1.5-1.9" story dwelling.

or masonry exterior construction that contained from 1,009 to 1,137 square feet of living area. The dwellings are from 100 to 119 years old. Features had varying degrees of similarity when compared to the subject.<sup>4</sup> The comparables for Dwelling #2 had improvement assessments that ranged from \$8,690 to \$10,506 or from \$8.31 to \$10.12 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$9,979 or \$9.24 per square foot of living area.

In support of its contention of the correct assessment for Dwelling #1, the board of review submitted information on four equity properties located within the same neighborhood code as the subject property. The comparables were improved with two-story dwellings of masonry, stucco or frame and masonry exterior construction that range in size from 3,112 to 4,275 square feet of living area. The dwellings are from 78 to 137 years old. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$63,796 to \$91,053 or from \$20.50 to \$22.63 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

In support of its contention of the correct assessment for Dwelling #2, the board of review submitted information on four equity properties located within the same neighborhood code as the subject property. The comparables were improved with one, 1.5-story and three, one-story dwellings of masonry exterior construction that range in size from 1,200 to 1,380 square feet of living area. The dwellings are from 53 to 127 years old. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$22,497 to \$28,930 or from \$17.33 to \$20.96 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

### **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.

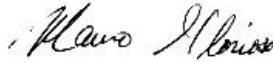
The Board finds that neither party submitted comparables for Dwelling #1 or Dwelling #2 that were particularly similar to the subject. For Dwelling #1, eight of the nine comparables were dissimilar to the subject with their two-story building designs. In addition, eight comparables differed to the subject in age, dwelling size and/or foundation. For Dwelling #2, the appellant's comparables had different neighborhood codes and/or differences in foundations when compared to the subject. The board of review's comparables for Dwelling #2, except for comparable #4,

---

<sup>4</sup> The appellant omitted from their "Basis of Brief" the property information for comparable #4 from the Cook County Assessor's Office database; and therefore, did not include the basement information for comparable #4. The omitted information did not prevent the Board from determining the correct assessment of the subject property based on the evidence in the record.

had a dissimilar design, considerably newer ages and/or differences in foundations when compared to the subject. The appellant's comparable #4 and the board of review's comparable #2 for Dwelling #2 were given less weight due to their different 1.5-story designs when compared to the subject property. Dwelling #1 has an improvement assessment of \$20.66 per square foot of living area which is within the total improvement assessment range from \$14.31 to \$22.63 per square foot of living area established by the comparables contained in this record for Dwelling #1. Dwelling #2 has an improvement assessment of \$15.23 per square foot of living area which is within the total improvement assessment range from \$8.31 to \$20.96 per square foot of living area established by the comparables contained in this record for Dwelling #2. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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

David Gozal, by attorney:  
Timothy E. Moran  
Schmidt Salzman & Moran, Ltd.  
111 West Washington Street  
Suite 1300  
Chicago, IL 60602

COUNTY

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