



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

APPELLANT: Don Martin
DOCKET NO.: 15-25507.001-R-1
PARCEL NO.: 14-20-416-007-0000

The parties of record before the Property Tax Appeal Board are Don Martin, the appellant(s), by attorney David Lavin, of Schiller Strauss & Lavin PC 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: \$ 17,360
IMPR.: \$ 82,188
TOTAL: \$ 99,548

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of two improvements.¹ Improvement #1 is a three-story dwelling of masonry construction with 4,373 square feet of living area. Improvement #1 is 122 years old. Features of Improvement #1 include a full finished basement and central air conditioning. Improvement #2 is a two-story dwelling of frame construction with 1,918 square feet of living area. Improvement #2 is 122 years old. Features of Improvement #2 include a full basement with a formal recreation room and central air conditioning. The property has a 3,543 square foot site, and is located in Chicago, Lake View Township, Cook County. Improvement #1 and Improvement #2 are both classified as class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject was owner occupied.

¹ As more fully explained below, the appellant's evidence only disclosed the existence of Improvement #1.

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 Improvement #1. The appellant's evidence states that Improvement #1's improvement assessment was \$82,188, or \$18.79 per square foot of living area. No evidence was submitted regarding Improvement #2.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,548. Improvement #1 has an improvement assessment of \$62,929, or \$14.39 per square foot of living area. Improvement #2 has an improvement assessment of \$19,259, or \$10.04 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables and two sale comparables for Improvement #1, and four equity comparables for Improvement #2. The board of review's evidence also states that the subject was purchased in July 2012 for \$728,597.

The board of review further submitted a Supplemental Brief, arguing that the appellant's evidentiary submission failed to take into account the second improvement upon the subject. As such, the board of review argues, that appellant's improvement assessment per square foot for Improvement #1 is inflated. In support of the fact that the subject has two improvements, the board of review submitted the ASIQ printouts for the subject, which describes both improvements and their respective improvement assessments. The board of review requests that the appellant's appeal be dismissed under Rule 1910.63(b) of the Official Rules of the property Tax Appeal Board. 86 Ill.Admin.Code §1910.63(b).

Conclusion of Law

In addressing the board of review's argument in its Supplemental Brief that the instant appeal should be dismissed, the Board finds that this argument is without merit. "Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal." *Id.* The appellant submitted three equity comparables to challenge the assessment of Improvement #1. As such, the appellant has met its burden of going forward, by submitting evidence that the subject is inequitably assessed. There is no requirement that the appellant must challenge all the individual parts that make up the subject's total assessment. For example, it is common for appellants to challenge the improvement assessment of a particular property, but not the land assessment. This case is no different. The appellant has chosen to challenge only the improvement assessment for Improvement #1, and does not challenge the improvement assessment for Improvement #2 or the subject's land assessment. Such an omission does not come close to rising to the level of warranting a dismissal of the appeal. As such, the Board denies the board of review's request to dismiss the appeal.

However, the Board does find that the appellant's evidentiary submission fails to take into account that there are two improvements upon the subject. The appellant was offered the opportunity to submit rebuttal evidence to challenge the board of review's contention that there were two improvements upon the subject; however, the appellant did not submit any rebuttal. As

such, the Board will address each improvement individually using the assessment information found in the ASIQ printouts submitted by the board of review.

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 appellant did not challenge the assessment for Improvement #2. Therefore, the Board will not address Improvement #2.

The Board finds the best evidence of assessment equity for Improvement #1 to be appellant comparable #2, and board of review comparables #1 and #2. These comparables had improvement assessments that ranged from \$12.45 to \$19.77 per square foot of living area. Improvement #1's assessment of \$14.39 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: January 16, 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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