



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

APPELLANT: Jami Montgomery  
DOCKET NO.: 15-25896.001-R-1  
PARCEL NO.: 20-10-301-056-0000

The parties of record before the Property Tax Appeal Board are Jami Montgomery, 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:** \$11,060  
**IMPR.:** \$24,060  
**TOTAL:** \$35,120

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 three-story dwelling of masonry construction. The dwelling is approximately 127 years old and has 3,801 square feet of living area. Features of the home include a full unfinished basement, central air conditioning and two fireplaces. The property has a 7,900 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. The subject's land assessment is not being contested. In support of the inequity argument, the appellant submitted information on three equity comparables with the same assigned neighborhood and classification codes as the subject property. The comparables are improved with two-story dwellings of frame or stucco construction. The dwellings are either 122 or 131

years old and contain from 3,488 to 3,706 square feet of living area. Each comparable has a full basement, with two having finished area. Two comparables have a fireplace, and another comparable has a two-car garage. The comparables have improvement assessments ranging from \$14,992 to \$19,630 or from \$4.30 to \$5.30 per square foot of living area. Based on the equity evidence, the appellant requested a reduction in the subject's improvement assessment to \$17,637 or \$4.64 per square foot of living area.

In support of the overvaluation argument, the appellant submitted three comparable sales with the same assigned neighborhood and classification codes as the subject property. The comparables sold from March 15, 2013 to August 29, 2014 for prices of \$152,000 or \$250,000 or from \$55.95 to \$85.97 per square foot of living area, land included. The comparables have from 2,425 to 9,000 square feet of land area. The comparables are improved with two-story dwellings of masonry construction. The dwellings range in age from 115 to 135 years old and contain from 2,268 to 4,468 square feet of living area. Each comparable has a full unfinished basement and a garage, either two-car or four-car. One comparable has central air conditioning and another has three fireplaces. As part of their submission, the appellant provided copies of MLS data sheets and property lookup reports from the Cook County Assessor's Office. This information disclosed that comparable #1 is in need of repair and also has another improvement; comparable #2 is a property with landmark status; and comparable #3 has been fully restored. Based on this market value evidence, the appellant requested a reduction in the subject's total assessment to \$26,474 or \$6.97 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,120. The subject property has an improvement assessment of \$24,060 or \$6.33 per square foot of living area. The subject's total assessment reflects a market value of \$351,200 or \$92.40 per square foot of living area, land included, when applying the 10% level of assessment for class 2 residential properties under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same assigned neighborhood and classification codes as the subject property. The comparables consist of two or three-story dwellings of frame or masonry construction. The dwellings range in age from 122 to 127 years old and contain from 3,965 to 4,032 square feet of living area. Each comparable has a full unfinished basement; one comparable has a fireplace; and three have garages, ranging from one and one-half car to three-car. The comparables have improvement assessments ranging from \$26,003 to \$30,252 or from \$6.45 to \$7.63 per square foot of living area.

The board of review also submitted on four comparable sale properties with the same assigned classification code as the subject property; however, only two of the properties have the same assigned neighborhood code as the subject. The comparables consist of two or three-story dwellings of frame or masonry construction. The dwellings range in age from 112 to 132 years old and contain from 3,350 to 4,234 square feet of living area. Each comparable has a full basement, with one having finished area. One comparable has central air conditioning. The comparables have from one to four fireplaces; and three properties have garages, either two-car or three and one-half car. The comparables sold from March 2013 to November 2013 for prices that ranged from \$461,600 to \$1,360,000 or from \$128.58 to \$405.97 per square foot of living

area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's attorney submitted a rebuttal, critiquing to the board of review's evidence.

### **Conclusion of Law**

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

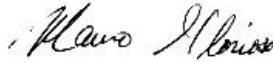
The Board finds the parties submitted information on seven comparable sales. The Board gave less weight to the appellant's comparable sale #1. This property was unlike the subject in having two improvements on one parcel, and it was also described as being in need of repair. The Board gave less weight to the appellant's comparable sale #2 and board of review comparable #2 because their March 2013 sale dates were not proximate to the January 1, 2015 assessment date at issue. The Board gave less weight to board of review comparable sales #3 and #4 because they were located in a different neighborhood than the subject and their sale prices of \$264.15 and \$405.97 per square foot of living area, land included, respectively, indicate that these million-dollar properties were far superior to the subject property. The Board finds the best evidence of market value in the record to be the appellant's comparable sale #3 and board of review comparable sale #1. These comparables sold in December 2013 and November 2013 for prices of \$85.97 and \$128.58 per square foot of living area, land included. Despite the somewhat dated nature of these sales, the Board finds these comparables were similar to the subject in varying degrees. The subject's assessment reflects a market value of \$92.40 per square foot of living area, including land, which falls between the market value of the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The taxpayer also 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 based on assessment inequity is not warranted.

The parties submitted information on a total of seven suggested equity comparables. The Board finds that all of the equity comparables submitted were similar to the subject in location, age, living area and foundation. However, the Board finds the best evidence of assessment equity to

be board of review comparables #3 and #4. These properties were the only equity comparables to have three-story masonry dwellings like the subject. Board of review equity comparables #3 and #4 had improvement assessments of \$7.63 and \$7.57 per square foot of living area. The subject's improvement assessment of \$6.33 per square foot of living area falls below the improvement assessments of the best equity 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 based on inequity 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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