



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

APPELLANT: Thomas Carmody
DOCKET NO.: 15-29886.001-R-1
PARCEL NO.: 14-07-316-044-0000

The parties of record before the Property Tax Appeal Board are Thomas Carmody, the appellant, by attorney Michael Griffin 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: \$10,980
IMPR.: \$46,981
TOTAL: \$57,961

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 multi-family building of masonry construction with 4,020 square feet of building area. The building is approximately 107 years old. Features of the property include a full unfinished basement and a 1.5-car garage. The property has a 3,050-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 four equity comparables. The buildings ranged in age from 105 to 117 years old and in size from 2,957 to 3,600 square feet of building area. The buildings are of frame or masonry construction. Each comparable has a full or partial basement with three having an apartment in the basement. These properties have improvement assessments ranging from \$16,120 to \$29,783 or from \$5.20 to \$9.28 per square foot of building

area. The appellant requested the subject's improvement assessment be reduced to \$31,138 or \$7.75 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,961. The subject property has an improvement assessment of \$46,981 or \$11.69 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story buildings of masonry construction that range in size from 3,878 to 3,960 square feet of building area. The comparables range in age from 88 to 102 years old. Each comparable has a full basement with two having an apartment, two comparables have two or three fireplaces and three comparables have a two-car garage. These properties have improvement assessments ranging from \$50,217 to \$58,882 or from \$12.86 to \$14.87 per square foot of building area.

The board of review also provided information on four comparable sales improved with two-story or three-story buildings ranging in size from 3,770 to 4,104 square feet of building area and range in age from 94 to 112 years old. The sales occurred from October 2014 to May 2015 for prices ranging from \$600,000 to \$890,000 or from \$148.51 to \$224.75 per square foot of building area. The subject's assessment reflects a market value of \$579,610 or \$144.18 per square foot of building area when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-11 property of 10%.

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 appellant's comparable #4 and the comparables provided by the board of review as these comparables were most similar to the subject property in construction and size. These comparables have improvement assessments that range from \$8.27 to \$14.87 per square foot of building area. The subject's improvement assessment of \$11.69 per square foot of building area falls within the range established by the best comparables in this record. Less weight was given appellant's comparables #1 through #3 due to differences from the subject in exterior construction and size. 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.

As a final point the sales provided by the board of review demonstrate the subject property is not overvalued for assessment purposes.

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



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: March 20, 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

Thomas Carmody, by attorney:
Michael Griffin
Attorney at Law
PO Box 101082
Chicago, IL 60610

COUNTY

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