



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

APPELLANT: Robert Goodman
DOCKET NO.: 15-29929.001-R-2
PARCEL NO.: 14-19-203-003-0000

The parties of record before the Property Tax Appeal Board are Robert Goodman, the appellant, by Michael Griffin, Attorney at Law 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: \$27,625
IMPR.: \$134,479
TOTAL: \$162,104

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 two-story, multi-family dwelling of masonry construction. Dwelling #1 is 99 years old and has 3,956 square feet of living area. Features include a full unfinished basement and four bathrooms. Dwelling #2 is a three-story, multi-family dwelling of frame construction. Dwelling #2 is 99 years old and has 7,488 square feet of living area. Features include a full unfinished basement and six bathrooms. The subject property has a 3,125 square-foot site and is located in Chicago, Lake View Township, Cook County. Under the Cook County Real Property Assessment Classification Ordinance, both dwellings are classified as class 2-11 properties.

The appellant contends assessment inequity as the basis of the appeal. The appellant stated that dwelling #1 had an improvement assessment of \$134,479 or \$33.99 per square foot of living area; however, that calculation was arrived at by dividing the combined improvement assessment for both of the subject's dwellings by dwelling #1's living area. In support of this flawed argument, the appellant submitted limited information on four equity comparables for dwelling

#1. The appellant did not present any information regarding dwelling #2. The comparables for dwelling #1 have the same assigned neighborhood code as the subject; however, the appellant did not provide their classification code. The comparables are improved with dwellings of frame construction; however, the appellant did not provide their story height. The dwellings are from 105 to 122 years old and range in size from 3,665 to 4,298 square feet of living area. The appellant did not provide the number of apartment units per dwelling. However, on the grid analysis, the appellant stated each comparable had one dwelling unit per building. The appellant's four comparables had improvement assessments ranging from \$26,320 to \$37,390 or from \$6.12 to \$10.20 per square foot of living area. The appellant also provided sale prices for two of the equity comparables. Comparable #2 sold in September 2006 for a price of \$773,644 or for \$211.09 per square foot of living area, land included. Comparable #3 sold in October 2012 for a price of \$570,000 or for \$147.82 per square foot of living area, land included. Based on the equity evidence, the appellant requested the subject's total assessment be reduced from \$162,104 to \$61,119.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$162,104 and a land assessment of \$27,625. Dwelling #1 has an improvement assessment of \$50,043 or \$12.65 per square foot of living area. Dwelling #2 has an improvement assessment of \$84,436 or \$11.28 per square foot of living area.

The subject's total assessment of \$162,104 reflects a market value of \$1,621,040, when applying the 10% level of assessment for class 2 residential properties under the Cook County Real Property Assessment Classification Ordinance. After allocating the subject's land assessment of \$27,625 equally between the subject's two dwellings, dwelling #1 has a market value of \$638,555 or \$161.41 per square foot of living area, land included,¹ and dwelling #2 has a market value of \$982,485 or \$131.21 per square foot of living area, land included.²

In support of its contention of the correct assessment, the board of review submitted four separate grid analyses with information on four equity comparables for each dwelling and market evidence for each dwelling. For dwelling #1, the board of review presented descriptions and assessment information on four equity comparables with the same assigned neighborhood and classification codes as the subject. The comparables were described as being located one-quarter mile from the subject property. The comparables are improved with two or three-story dwellings of masonry or frame construction. The dwellings are from 97 to 117 years old. This grid analysis indicates the comparables have features that are similar to the subject in varying degrees. The number of apartment units per dwelling was not disclosed. However, each of the dwellings has three full bathrooms. The comparable dwellings range in size from 3,099 to 4,032 square feet of living area, and their improvement assessments range from \$43,913 to \$57,311 or from \$12.84 to \$14.98 per square foot of living area.

For dwelling #2, the board of review presented descriptions and assessment information on four equity comparables with the same assigned neighborhood and classification codes as the subject. Two of the comparables were described as being located one-quarter mile from the subject property. The comparables are improved with two or three-story dwellings of masonry or frame

¹ Dwelling #1's market value was calculated as follows: $\$50,043 + \$13,812.50 = \$63,855.50 \div .10 = \$638,555$.

² Dwelling #2's market value was calculated as follows: $\$84,436 + \$13,812.50 = \$98,248.50 \div .10 = \$982,485$.

and masonry construction. The dwellings are from 92 to 118 years old. This grid analysis indicates the comparables have features that are similar to the subject in varying degrees. The number of apartment units per dwelling was not disclosed. However, each of the dwellings has six full bathrooms. The comparable dwellings range in size from 5,371 to 6,039 square feet of living area, and their improvement assessments range from \$62,674 to \$73,978 or from \$11.44 to \$12.25 per square foot of living area.

In response to the two sale prices presented by the appellant, the board of review submitted information on four comparable sales for dwelling #1 that sold from August 2012 to December 2014 for prices that ranged from \$685,000 to \$1,699,900 or from \$207.07 to \$485.13 per square foot of living area, land included. The comparables have the same assigned classification code as the subject, and three of the comparables have the same assigned neighborhood code. Their sites range from 3,125 to 4,500 square feet of land area. The comparables are improved with two or three-story multi-family dwellings of frame or masonry construction. The dwellings range in age from 91 to 127 years old and contain from 3,308 to 3,627 square feet of living area. The number of apartment units per dwelling was not disclosed. However, each of the dwellings has from two to four full bathrooms.

The board of review also provided sale prices for two of the equity comparables for dwelling #2 and submitted a separate grid analysis with information on four comparable sales for dwelling #2. These six properties sold from April 2013 to October 2014 for prices that ranged from \$820,000 to \$2,035,000 or from \$137.95 to \$354.90 per square foot of living area, land included. The comparables have the same assigned classification code as the subject, and two of the comparables have the same assigned neighborhood code. Their sites range from 2,791 to 8,750 square feet of land area. The comparables are improved with two or three-story dwellings of masonry or frame and masonry construction. The dwellings range in age from 92 to 127 years old and contain from 5,628 to 6,480 square feet of living area. The number of apartment units per dwelling was not disclosed. However, each of the dwellings has either four or six full bathrooms. On the basis of this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends in part 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 inequity is not warranted.

The Board finds all of the comparables submitted for dwelling #1 were generally similar to the subject in location, living area and age. These comparables have improvement assessments that ranged from \$6.12 to \$14.98 per square foot of living area. Dwelling #1 has an improvement assessment of \$12.65 per square foot of living area, thus demonstrating that dwelling #1 is not

inequitably assessed. The Board also finds the appellant failed to present any evidence to dispute the assessment for dwelling #2. The board of review's four equity comparables for dwelling #2 have improvement assessments that ranged from \$11.44 to \$12.25 per square foot of living area. Dwelling #2 has an improvement assessment of \$11.28 per square foot of living area, thus demonstrating that dwelling #2 is not inequitably assessed. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements were inequitably assessed and a reduction in the subject's assessment based on inequity is not justified.

Although the appellant did not indicate that overvaluation was an additional basis of this appeal, the appellant also submitted market evidence. 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.

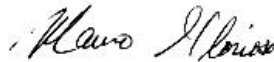
The Board finds the appellant submitted two comparable sales for dwelling #1 and the board of review submitted four comparable sales for dwelling #1 and six comparable sales for dwelling #2. The appellant's comparable #2 sold in September 2006, and comparable #3 sold in October 2012. The Board finds both of these sales to be dated in relation to the January 1, 2015 assessment date for this appeal. As a result, the appellant's market evidence received less weight in the Board's analysis.

The Board also finds three of the board of review sales to be dated. Board of review comparable sales #2 and #3 for dwelling #1 sold in October 2013 and August 2012, respectively, and board of review equity comparable #4 for dwelling #2 sold in April 2013. These sales also received less weight in the Board's analysis.

The Board finds the best evidence of market value in the record for dwelling #1 was submitted by the board of review. Board of review comparable sales #1 and #4 for dwelling #1 sold in December 2014 and May 2014 for prices of \$216.03 and \$207.07 per square foot of living area, land included, respectively. Dwelling #1 has a market value of \$161.41 per square foot of living area, land included, which is less than the market value of the two best comparable sales for dwelling #1.

The Board finds the only evidence of market value for dwelling #2 was submitted by the board of review. The best sales for dwelling #2 were board of review equity comparable #3 and the board of review's four comparable sales for dwelling #2. These properties sold from February to October 2014 for prices that ranged from \$137.95 to \$354.90 per square foot of living area, land included. Dwelling #2 has a market value of \$131.21 per square foot of living area, land included, which falls below the range of market values of the best comparable sales for dwelling #2. Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation 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: August 21, 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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