



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

APPELLANT: Robert Goodman  
DOCKET NO.: 15-30056.001-R-1  
PARCEL NO.: 14-18-411-039-0000

The parties of record before the Property Tax Appeal Board are Robert Goodman, the appellant(s), by attorney 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:** \$11,881  
**IMPR.:** \$43,470  
**TOTAL:** \$55,351

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 parcels of land improved with a two-story apartment building of masonry construction. PIN #14-18-411-038-000 identifies the property at 4157-4161 N. Damen and PIN #14-18-411-039-0000 represents the same building at 1947 Berneau. The building is 102 years old. The property 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. Initially, the appellant's attorney submitted an appeal form identifying PIN #14-18-411-039-0000 only without supporting evidence. On August 18, 2016 the appellant's attorney was notified that his submission was incomplete and was granted a 30-day extension, or until September 17, 2016, to complete his submission. On September 19, 2016 Mr. Griffin requested a 90-day extension for

PIN #14-18-411-038-0000. On March 28, 2016, Mr. Griffin requested a 90-day extension for PIN #14-18-411-039-0000 which was granted by PTAB. On November 23, 2016 PTAB notified Mr. Griffin with a final notice reflecting a deadline of February 21, 2017 to submit evidence. In support of this argument the appellant timely submitted information on four equity comparables for PIN #14-18-411-038-0000 only. On March 27, 2017 Mr. Griffin submitted untimely evidence regarding PIN #14-18-411-038-0000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for PIN #14-18-411-039-0000 of \$55,351. The improvement assessment for PIN #14-18-411-039-0000 is \$43,470. In support of its contention of the correct assessment the board of review submitted information on four equity comparables for PIN #14-18-411-039-0000 and a request for an increase in the subject's assessment.

The parties submitted conflicting evidence regarding the subject's lot size and improvement size.

### **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 appellant failed to bring clarity to the incomplete and conflicting submissions regarding which specifically comprises the subject property. The parties disagree on key characteristics of the subject property and there is no supporting evidence in the record to determine the lot size and size of the subject's improvement. Furthermore, there are two pins identified for the subject and the parties failed to timely submit evidence for both pins. The Board is unable to analyze the comparables submitted without this information. As to the board of review's request to increase the subject's assessment, the Board did not find sufficient evidence in the record to support this claim. 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:

April 17, 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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