



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

APPELLANT: Christine Merle
DOCKET NO.: 15-30698.001-R-1
PARCEL NO.: 17-18-123-047-0000

The parties of record before the Property Tax Appeal Board are Christine Merle, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd. 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: \$11,250
IMPR.: \$58,940
TOTAL: \$70,190

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 dwelling of masonry exterior construction with 7,005 square feet of living area. The dwelling is approximately 107 years old. Features of the home include a concrete slab foundation and a two-car garage. The property has a 3,750 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on five equity comparables. The comparables were improved with two-story dwellings of masonry exterior construction. The dwellings are from 65 to 134 years old. Four comparables have a basement with one comparable having finished area, two comparables have central air

conditioning and each comparable has a 1.5-car or two-car garage. The dwellings range in size from 5,034 to 8,928 square feet of living area and have improvement assessments ranging from \$23,678 to \$63,643 or from \$4.70 to \$7.13 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$38,177 or \$5.45 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,190. The subject property has an improvement assessment of \$58,940 or \$8.41 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 improved with three, two-story and one, three-story style masonry dwellings that range in size from 5,322 to 6,956 square feet of living area. The dwellings are from 13 to 127 years old. Each comparable has a full unfinished basement, three comparables have central air conditioning, one comparable has two fireplaces and three comparables have a two-car, three-car or a four-car garage. The comparables have improvement assessments that ranged from \$67,162 to \$81,960 or from \$10.48 to \$13.83 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

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 parties submitted nine suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #4 along with the board of review's comparables #1 and #3 due to their newer age when compared to the subject. The Board gave less weight to the appellant's comparables #1, #2 and #3 along with the board of review's comparable #3 due to their full basement and/or three-story design when compared to the subject.

None of the comparables submitted were similar to the subject in all respects. The Board finds the best evidence of assessment equity to be the appellant's comparable #5 and board of review's comparable #4. The appellant's comparable #5 was similar to the subject in type of foundation, lack of central air conditioning and two-car garage along with the board of review's comparable #4 being similar in square foot of living area. The Board finds both comparables were similar in design and exterior construction. These comparables had improvement assessments of \$7.13 and \$11.78 per square foot of living area. The subject's improvement assessment of \$8.41 per square foot of living area falls between the improvement assessments of 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(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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