



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

APPELLANT: Estate of Camelia P. Peterson
DOCKET NO.: 15-30703.001-R-1
PARCEL NO.: 13-36-321-033-0000

The parties of record before the Property Tax Appeal Board are Estate of Camelia P. Peterson, 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 **A Reduction** 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: \$6,468
IMPR.: \$41,829
TOTAL: \$48,297

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 exterior construction. Dwelling #1 is approximately 125 years old and has 3,010 square feet of living area. Features include a full basement finished as an apartment. Dwelling #2 is a two-story dwelling of masonry exterior construction. Dwelling #2 is approximately 125 years old and has 1,700 square feet of living area. Features of the home included a full basement finished as an apartment. The property has a 2,875-square foot site and is located in Chicago, West Chicago, Cook County. The subjects are classified as class 2-11 and 2-05 properties 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 five equity comparables for dwelling #1. The comparables are located within the same neighborhood code as the subject property and consist

of one, 1.5-story and four, 2-story multi-family dwellings that range in age from 112 to 125 years old. The dwellings range in size from 2,920 to 3,088 square feet of living area and have improvement assessments ranging from \$23,736 to \$27,642 or from \$8.04 to \$8.95 per square foot of living area.

The appellant also submitted information on five equity comparables for dwelling #2. The comparables are located within the same neighborhood code as the subject property and consist of two-story dwellings that are 122 and 127 years old. The dwellings range in size from 1,562 to 1,680 square feet of living area and have improvement assessments ranging from \$14,207 to \$16,021 or from \$9.10 to \$9.82 per square foot of living area.

Based on this evidence, the appellant requested the total assessment be reduced to \$48,297.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,976. The subject property has an improvement assessment of \$49,508 or \$10.51 per square foot of living area. Dwelling #1 has an improvement assessment of \$30,127 or \$10.01 per square foot of living area and dwelling #2 has an improvement assessment of \$19,381 or \$11.40 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 for dwelling #1. The comparables are located within the same neighborhood assessment code as the subject property and consist of one, 2-story and three, 3-story multi-family dwellings that range in age from 94 to 125 years old. The dwellings range in size from 3,734 to 3,864 and have improvement assessments ranging from \$37,760 to \$59,918 or from \$10.07 to \$16.03 per square foot of living area.

The board of review also submitted information on four equity comparables for dwelling #2 with different neighborhood codes than the subject property. The comparables consist of two-story dwellings that range in age from 109 to 134 years old. The dwellings range in size from 1,989 to 1,994 square feet of living area and have improvement assessments ranging from \$51,708 to \$54,674 or from \$25.98 to \$27.43 per square foot of living area.

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

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on a total of 18 suggested equity comparables for the Board's consideration. The Board gave less weight to the board of review comparables due to their

distant location, dissimilar dwelling design and/or larger size when compared to the subject property. The Board finds the appellant's comparables are more similar when compared to the subject in location, age, size and other features. These comparables had improvement assessments for dwelling #1 ranging from \$8.04 to \$8.95 per square foot of living area, and for dwelling #2 ranging from \$9.10 and \$9.82 per square foot of living area. The subject's improvement assessment for dwelling #1 of \$10.01 and for dwelling #2 of \$11.40 per square foot of living area falls above the ranges established by the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified commensurate with the appellant's request.

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: June 19, 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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