



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

APPELLANT: Donna Kirchman  
DOCKET NO.: 15-30980.001-R-1  
PARCEL NO.: 14-31-427-037-0000

The parties of record before the Property Tax Appeal Board are Donna Kirchman, 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:** \$11,808  
**IMPR.:** \$70,767  
**TOTAL:** \$82,575

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 is improved with two buildings. Building #1 consists of a three-story multi-family building of masonry construction with 2,691 square feet of building area. The building is approximately 104 years old. The building has three apartments and a full unfinished basement. This building is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance. Building #2 is composed of a one-story single-family dwelling of masonry construction with 777 square feet of living area. This appellant reported this building to be 104 years old while the board of review reported the building as being 132 years old. The building has a full unfinished basement. This property is classified as a class 2-02 one-story residence under the Cook County Real Property Assessment Classification Ordinance. The property has a 2,952-square foot site and is in Chicago, West Chicago Township, Cook County.

The appellant contends assessment inequity with respect to the improvements as the basis of the appeal. With respect to building #1 the appellant provided information on five equity comparables improved with two-story multi-family buildings of masonry or frame and masonry construction that range in size from 2,600 to 2,692 square feet of living area. The buildings range in age from 106 to 114 years old. Each comparable has a full unfinished basement and four comparables have a one-car or a two-car detached garage. Each building has the same classification code as the subject property but each has a different assessment neighborhood code than the subject property. These properties have improvement assessments ranging from \$29,318 to \$33,167 or from \$11.03 to \$12.57 per square foot of living area. The appellant requested the improvement assessment on this building be reduced to \$32,956 or \$12.25 per square foot of living area.

With respect to building #2 the appellant provided information on five equity comparables improved with one-story dwellings of frame construction that range in size from 703 to 777 square feet of living area. The dwellings range in age from 100 to 122 years old. Each comparable is described as having a slab foundation and two comparables have a one-car detached garage. Each comparable has the same classification code as the subject property and the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$19,507 to \$24,991 or from \$27.75 to \$32.21 per square foot of living area. The appellant requested the improvement assessment on this building be reduced to \$24,069 or \$30.98 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 \$82,575. Building #1 has an improvement assessment of \$42,071 or \$15.63 per square foot of living area. Building #2 has an improvement assessment of \$28,696 or \$36.93 per square foot of living area.

With respect to building #1 the board of review submitted four comparables improved with three-story multi-family buildings that range in size from 2,688 to 3,075 square feet of living area. The buildings range in age from 95 to 114 years old. Each comparable has a full basement with one being finished, one comparable has central air conditioning and two comparables have either a two-car or a three-car garage. These comparables have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$48,075 to \$55,247 or from \$16.30 to \$20.55 per square foot of living area.

With respect to building #2 the board of review submitted four comparables improved with one-story dwellings that range in size from 720 to 776 square feet of living area. The buildings range in age from 115 to 127 years old. Each comparable has a full basement with two having formal recreation rooms, one comparable has central air conditioning and each comparable has either a one-car or a two-car garage. These comparables have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$27,956 to \$33,174 or from \$38.43 to \$44.83 per square foot of living area.

### **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.

Concerning building #1, the Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables were more similar to the subject property in location and three-story design than were the comparables submitted by the appellant. The board of review comparables were also similar to the building #1 in age and features. The board of review comparables have improvement assessments that range from \$48,075 to \$55,247 or from \$16.30 to \$20.55 per square foot of living area. Building #1 has an improvement assessment of \$42,071 or \$15.63 per square foot of living area, which falls below the range established by the best comparables in this record. Less weight was given the appellant's comparables due to location and two-story design.

Concerning building #2, the Board finds the record contains nine comparables submitted by the parties that were relatively similar to the subject dwelling in location, style, age and size. Although the data provided by the appellant indicated each of her comparables has a slab foundation, copies of photographs of these properties depict dwellings constructed either on crawl space foundations or basements. These comparables have improvement assessments that range from \$19,507 to \$33,174 or from \$27.75 to \$44.83 per square foot of living area. Building #2 has an improvement assessment of \$28,696 or \$36.93 per square foot of living area, which falls within the range established by the 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 improvements were 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

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