



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

APPELLANT: Fred Akard  
DOCKET NO.: 15-31091.001-R-1 through 15-31091.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Fred Akard, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-31091.001-R-1	14-32-402-020-0000	19,782	18,820	\$38,602
15-31091.002-R-1	14-32-402-021-0000	21,114	60,914	\$82,028

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 that are improved with a two-story dwelling of stucco exterior construction. The dwelling is approximately 21 years old and has 2,438 square feet of living area. Features of the home include a slab foundation, central air conditioning, two fireplaces and a two-car garage. The property's two parcels have a combined 4,544 square foot site and are located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review - Notes on Appeal" and only included the subject's property information for the PIN 14-32-402-020-0000 and no property information for PIN 14-32-402-021-0000. This will not prevent the Board from issuing a final decision because the board of review and the appellant within their "Comparable Sales/Assessment Equity Grid

Analysis” reported the same information for the subject’s dwelling. However, the board of review’s grid analysis did not correctly report both parcels combined square footage and assessments for the land and the improvement.

The appellant submitted the final decision of the Cook County Board of Review, dated 03/29/2016, for the 2015 assessment year. The “Board of Review Final” total assessments are \$44,899 for PIN #14-32-402-020-0000 and \$96,465 for PIN 14-32-402-021-0000. The subject’s two parcels have a combined total assessment of \$141,364. The Attorney for appellant submitted its “RESIDENTIAL APPEAL” with its “Comparable Sales/Assessment Grid Analysis” and a signed affidavit in its supplemental "BASIS OF BRIEF" with the subject’s combined square feet and improvement assessment for both parcels. According to the appellant, the two parcels have a combined 4,544 combined square feet of land, \$40,896 combined land assessment, \$100,468 combined improvement assessment and a combined improvement assessment of \$41.21 per square foot of living area.

The board of review did not refute the information provided in the appellant’s appeal or affidavit for the two parcels. For the purposes of this appeal, the Board will include in its analysis the subject’s parcel, land and improvement assessment information as reported in the appellant’s “RESIDENTIAL APPEAL” and supplemental “BASIS OF BRIEF.”

The appellant contends improvement assessment inequity as the basis of the appeal. The subject’s land assessment was not contested. In support of this improvement inequity argument, the appellant submitted information on five equity comparable properties located within a different neighborhood codes than the subject. The comparables are improved with two-story dwellings of frame or masonry exterior construction that contained either 2,236 or 2,300 square feet of living area. The dwellings are either 19 or 25 years old and have partial or full basements with finished areas. Other features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments of \$68,838 and \$73,129 or either \$29.06 or \$32.71 per square foot of living area. Based on this evidence, the appellant requested within the “Addendum to Petition” the improvement assessments be reduced to \$18,820 for PIN 14-32-402-020-0000 and \$60,914 for PIN 14-32-402-021-0000 with a total combined improvement assessment for both parcels of \$79,734 or \$32.70 per square foot of living area.

In support of its contention of the correct assessment, the board of review in its "Board of Review Notes on Appeal" submitted information on four equity properties located within the same neighborhood code and/or same block or subdivision area as the subject property. The comparables were improved with two-story dwellings of frame, masonry or stucco exterior construction that range in size from 2,050 to 2,438 square feet of living area. The dwellings range in age from 16 to 26 years old. Three comparables have partial or full basements one of which has finished area. Other features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$61,200 to \$102,828 or from \$28.31 to \$50.16 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine suggested comparables for the Board's consideration, none of which are truly similar to the subject property, except for board of review comparable #1. The appellant's comparables along with the board of review comparables #2, #3, and #4 have dissimilar partial or full basements when compared to the subject's slab foundation. In addition, the appellant's comparables are located in different neighborhood codes than the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which are located in the same neighborhood code as the subject property. The Board gave greater weight to the board of review comparable #1 which is located within the subject's same block and is identical to the subject dwelling. The board of review's remaining comparables, except for their foundations, are also similar to the subject in design, exterior construction, age, dwelling size and features. These comparables had improvement assessments that ranged from \$61,200 to \$102,828 or from \$28.31 to \$50.16 per square foot of living area. The subject's improvement assessment of \$100,000 or \$41.21 per square foot of living area is within the range of the best comparables contained in this record. However, the subject is identical to the board of review comparable #1 which has a lower total improvement assessment than the subject property. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment warrants a reduction. 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.

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

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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