



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

APPELLANT: James Ten Broeck
DOCKET NO.: 15-31100.001-R-1
PARCEL NO.: 13-36-327-017-0000

The parties of record before the Property Tax Appeal Board are James Ten Broeck, 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: \$21,093
IMPR.: \$29,848
TOTAL: \$50,941

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 on one parcel. Building #1 consists of a two-story dwelling of masonry construction with 2,800 square feet of living area. The building is 124 years old. Features of the structure include an unfinished basement and two fireplaces. It is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance. Building #2 consists of a two-story dwelling of masonry construction with 1,100 square feet of living area. The building is 124 years old. Features of the structure include an unfinished basement. It is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance. The buildings are situated on a 9,375 square foot site and are located in Chicago, West Township, Cook County

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 Building #1, and three equity comparables for Building #2.

With respect to Building #1, the comparables consist of two-story dwellings of frame or frame and masonry construction and range from 117 to 122 years old. None of the comparables are in the same neighborhood code as the subject. Three of comparables have unfinished basements. Two of the comparables are on slab foundations. The comparables have improvement assessments ranging from \$10,879 to \$11,386 or from \$3.93 to \$4.12 per square foot of living area.

With respect to Building #2, the comparables consist of two-story dwellings of frame or masonry construction and range from 120 to 127 years old. All of the comparables are in the same neighborhood code as the subject. One of the comparables has a two-car garage. All of the comparables have full unfinished basements. The comparables have improvement assessments ranging from \$11,916 to \$13,497 or from \$9.93 to \$11.25 per square foot of living area.

Based on the above evidence, the appellant has requested a reduction in the subject's improvement assessment to \$23,330 or \$5.98 per square feet of living area, being an improvement assessment of \$11,494 or \$4.11 per square feet of living area as to Building #1 and an improvement assessment of \$11,836 or \$10.76 per square feet of living area as to Building #2.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,928. The total improvement assessment is shown as \$31,835 or \$11.37 per square foot of living area, based on 2,800 square foot of living area. While the board of review did not provide assessment data for Building #2 or include its square footage in its data analysis, the appellant provided a breakdown showing an improvement assessment of \$18,012 or \$6.43 per square feet of living area as to Building #1 and an improvement assessment of \$13,823 or \$12.56 per square feet of living area as to Building #2.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables as to Building #1. The board did not provide any comparables as to Building #2 or any acknowledgement that there was a second building on the subject parcel.

As to Building #1, the comparables consist of one three-story and three two-story dwellings of masonry or frame construction that range from 85 to 125 years old. All of the comparables are located within the same neighborhood code as the subject. Two of the comparables have unfinished basements. Two of the comparables have basement recreation rooms. All of the comparables have garages, ranging from one-car to three-cars in size. The buildings range in size from 2,826 to 3,330 square feet of living area and have improvement assessments ranging from \$22,071 to \$28,407 or from \$7.81 to \$8.53 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 record contains twelve assessment comparables for the Board's consideration. With respect to Building #1, the Board gave less weight to all of appellant's comparables as none of them are within the same neighborhood code as the subject. Further, comparables #1 and #2 are on slab foundations and are inferior to the subject. The Board gave less weight to comparable #4 since it is on slab foundations and is inferior to the subject.

As to Building #1, the Board finds three equity comparables, being board of review's comparables #1, #2 and #3, to be most similar to the subject in location, design, age, dwelling size and features. These comparables had improvement assessments that ranged from \$22,071 to \$28,407 or from \$7.81 to \$8.53 per square foot of living area. Building #1's improvement assessment of \$18,012 or \$6.43 per square foot of living area falls below the range established by the most similar comparables.

As to Building #2, the Board finds all of appellant's comparables to be quite similar to the subject in location, design, age, dwelling size and features – although comparable #2 has a 2.5-car garage making it superior to the subject. As no comparables were submitted by the board of review, appellant's comparables were not contested, thus, he met his burden of proof that Building #2 was inequitably assessed.

Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the improvement assessment for Building #2 was inequitably assessed and a reduction in its assessment was 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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