



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

APPELLANT: Elyn Koentopp-Vanek
DOCKET NO.: 15-31101.001-R-1
PARCEL NO.: 13-15-101-022-0000

The parties of record before the Property Tax Appeal Board are Elyn Koentopp-Vanek, 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: \$6,480
IMPR.: \$18,416
TOTAL: \$24,896

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 multi-family dwelling of frame construction with 1,260 square feet of living area. The dwelling is 107 years old. Features of the home include a crawl space foundation. The property has a 5,400 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property 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 located within the same neighborhood code as the subject. The comparables consist of two-story multi-family dwellings of frame construction from 109 to 130 years old. One of the comparables has a full unfinished basement. Two of the comparables are on a slab foundation. Two of the comparables have full or partial finished basements with an apartment. Two of the comparables have one-car

garages. The comparables have improvement assessments ranging from \$16,464 to \$20,335 or from \$12.66 to \$15.52 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,929. The subject property has an improvement assessment of \$32,449 or \$25.75 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on possibly eight equity comparables located within the same neighborhood code as the subject. (The address of the subject property is incorrect on their grid analysis and although there appear to be eight comparables, the record consists of two grid sheets both numbered from one to four.) The comparables consist of two-story dwellings of frame, masonry, or frame and masonry construction that range from 87 to 106 years old. Five of the comparables have unfinished basements. Two of the comparables have formal basement recreation rooms. Several of the comparables have either a two-car or two and a half -car garage. The dwellings range in size from 1,734 to 3,294 square feet of living area and have improvement assessments ranging from \$21,883 to \$31,895 or from \$8.87 to \$12.62 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 thirteen assessment comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 as, since both have garages, they are superior when compared to the subject. The Board gave less weight to board of review comparables #1 on the first grid sheet and #1 on the second grid sheet as both have formal basement recreation rooms and are superior to the subject. The board also gave less weight to all of the board of review comparables, except comparable # 3 on the first grid sheet, as all have garages and are superior to the subject. Additionally, the board gave less weight to all of the board of review comparables on the second grid sheet due to their larger dwelling sizes when compared to the subject.

The Board finds the remaining four equity comparables, being comparables #3, #4 and #5 submitted by the appellant, and #3 on the first grid sheet submitted by the board of review, to be most similar to the subject in location, design, age, dwelling size and features. These comparables had improvement assessments that ranged from \$18,426 to \$22,090 or from \$11.34 to \$15.52 per square foot of living area. The subject's improvement assessment of \$32,449 or \$25.75 per square foot of living area falls well above the range established by the most similar

comparables contained in this record. Based on this record the Board finds the appellant demonstrated 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



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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