



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

APPELLANT: Mary Jeanne Quinn Living Trust
DOCKET NO.: 15-32038.001-C-1
PARCEL NO.: 20-12-101-020-0000

The parties of record before the Property Tax Appeal Board are Mary Jeanne Quinn Living Trust, the appellant(s), by attorney David C. Dunkin, of Arnstein & Lehr, LLP 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: \$ 21,180
IMPR.: \$ 1,825
TOTAL: \$ 23,005

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of ground level, paved parking lot. The property has a 11,266 square foot site, and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 5-90 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with regard to the subject's land assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four land equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,604. The subject property has a land assessment of \$64,779, or \$5.75 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales from the CoStar Comps Service.

At hearing, counsel for the appellant reaffirmed the evidence previously submitted, and also submitted color photographs of the subject and the comparables. These color photographs were accepted into evidence, without objection from the board of review, and marked as follows: Appellant Exhibit #1 depicts an aerial photograph of the subject; Appellant Exhibit #2 depicts a street level photograph of the subject; Appellant Exhibit #3 depicts an aerial photograph of appellant comparables #1 and #2, which are adjacent to each other; Appellant Exhibit #4 depicts a street level photograph of appellant comparables #1 and #2; Appellant Exhibit #5 depicts an aerial photograph of appellant comparables #3 and #4, which are adjacent to each other; and Appellant Exhibit #6 depicts a street level photograph of appellant comparables #3 and #4.

The board of review analyst argued that the appellant's land comparables all differ significantly in land area from the subject. The analyst also reaffirmed the evidence previously submitted.

During oral rebuttal, counsel for the appellant argued that the comparables were both larger and smaller than the subject, but had substantially the same assessment, whereas the subject's assessment was much higher than all of the comparables.

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

The Board finds the best evidence of land assessment equity to be appellant's comparables #1, #2, #3, and #4. These comparables had land assessments that ranged from \$1.87 to \$1.88 per square foot of land area. The subject's assessment of \$5.75 per square foot of land area falls above the range 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 land 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: November 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mary Jeanne Quinn Living Trust, by attorney:
David C. Dunkin
Arnstein & Lehr, LLP
161 North Clark
Suite 4200
Chicago, IL 60601

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602