



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

APPELLANT: Charlotte Kohn
DOCKET NO.: 15-32405.001-R-1 through 15-32405.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Charlotte Kohn, the appellant(s), by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-32405.001-R-1	10-35-419-003-0000	2,790	16,976	\$19,766
15-32405.002-R-1	10-35-419-004-0000	2,697	1,398	\$4,095

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 an 83 year-old, one-story dwelling of masonry construction containing 1,338 square feet of living area. Features of the home include a full basement finished with a recreation room and a two and one-half-car garage. The property is situated on two contiguous parcels, each designated by a separate Property Index Number (hereinafter, "PIN").¹ The appellant brought this appeal for both PINs. Each PIN contains an improvement. The evidence submitted by both parties disclosed that the dwelling is on PIN 003. No information about an improvement or land size was submitted for PIN 004. The evidence submitted by both parties disclosed that PIN 003 contains 3,720 square foot and is located in Niles Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The PINs are referred to in this decision by their last three digits.

The appellant contends assessment inequity and a contention of law as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted information on three suggested equity comparables for the improvement situated on PIN 003. However, the appellant also listed the total assessments for both parcels and the total for both improvement assessments when calculating the improvement assessment per square foot of the dwelling disclosed in the Residential Appeal Petition. The appellant did not submit any information for PIN 004, such as improvement information and land size. The appellant requested a total assessment reduction to \$4,053.

In support of the contention of law argument, the appellant submitted a brief arguing that the subject qualifies for an assessment reduction because the “1,338 square foot single-family home, situated on a 3,720 square foot [sic] of land” was uninhabitable for the entire 2015 lien year. In support, the appellant appended to her brief a copy of a Vacancy/Occupancy Affidavit filed with the board of review for the 2015 lien year asserting that the subject was uninhabitable. The Affidavit disclosed that no attempts were made to lease the vacant space because “The Subject Property has been 100% VACANT and uninhabitable since its purchase on 12/19/13. Owner has had a few problems hiring a contractor to rehab the property. Building remains uninhabitable.” The appellant attached six photographs of the interior and one photograph of the outside stairs with notations on some that they depict broken plaster, peeling paint, broken windows and “ripped out” hardwood floors. A photograph of the kitchen is notated that it “has been completely wrecked” with broken appliances, trashed cabinets and a worn floor. Appellant’s counsel claimed in the brief that the appellant is unfamiliar with the technology to time stamp a photograph. Four of the photographs do not show a date and time stamp. However, the other three photographs show a date stamp of “10/28/2015.”

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for only PIN 003 of \$19,766. The subject property has an improvement assessment of \$16,976, or \$12.69 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on one suggested equity comparable and one suggested sale comparable. The board of review also submitted information of the December 2013 sale of the subject for \$323,068.

Conclusion of Law

The appellant 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.

The Board notes that both the appellant and the board of review cited the dwelling situated on PIN 003 contains 1,338 square feet of living area. Neither party disclosed the size and other key property characteristics of the improvement on PIN 004. The evidence disclosed that the

improvement assessment for PIN 003 is \$16,976. Based on this information, the Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #3, and the board of review's comparable #1. These comparables had improvement assessments that ranged from \$11.55 to \$14.84 per square foot of living area. The subject's improvement assessment of \$12.69 per square foot of living area based on an improvement assessment of \$16,976 falls within the range established by the best 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 improvement was inequitably assessed and holds that a reduction in the subject's assessment is not justified.

The appellant's contention of law that the market value of the subject property is not accurately reflected in its assessed valuation is unpersuasive. "Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The same standard of proof applies when market value is the basis of the appeal. 86 Ill.Admin.Code §1910.63(e). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The seven photographs submitted by the appellant seem to depict either broken plaster or peeling paint, but do not clearly depict the other damage claimed by the appellant. At most, the photographs depict debris and a cracked outside step. Moreover, the appellant has failed to provide any evidence of attempts to mitigate the physical condition of the dwelling and to lease or inhabit it. Appellant's counsel cited Section 9-180 of the Property Tax Code pertaining to a proportionate tax increase after the issuance of an occupancy permit resulting from new or added improvements. 35 ILCS 200/9-180. This cited statute section does not address the issue in the appellant's appeal: whether there should be an assessment reduction due to continuing uninhabitability. The appellant purchased the subject in December 2013, and attested that she has had a "few problems hiring a contractor to rehab the property." However, the appellant has not submitted evidence of the cause of any alleged damage or of how long it has existed, nor of specific efforts to mitigate any defect and lease or inhabit the subject. At most, the appellant seeks a reduction in the assessment to mitigate the effects of an unsuccessful, or lack of attempt at, renovation. Based on the record in support of the appellant's contention of law, the Board finds the appellant has not proved by a preponderance of the evidence that a reduction in the subject's assessment is warranted.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: December 19, 2017



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

Charlotte Kohn, by attorney:
Glenn S. Guttman
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
23rd Floor
Chicago, IL 60602

COUNTY

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