



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

APPELLANT: Maxa Group, LLC, Series Z
DOCKET NO.: 15-32523.001-R-1
PARCEL NO.: 13-36-227-054-0000

The parties of record before the Property Tax Appeal Board are Series Z Maxa Group, LLC, 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 **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:

LAND: \$5,850
IMPR.: \$51,106
TOTAL: \$56,956

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. Building #1 consists of a three-story¹ mixed-use commercial/residential structure of frame construction with 3,665 square feet of living area. The building is shown as 120 years old.² Features of the structure include an unfinished basement. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance. Building #2 consists of a two-story multi-family dwelling of masonry construction with 3,366 square feet of living area. The building is 100 years old. Features of the structure include a basement apartment. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. The buildings are situated on a 2,600 square foot site and are located in Chicago, West Township, Cook County.

¹ Photographs of structure submitted by the appellant appear to depict a three-story building.

² It appears that the appellant used the incorrect age of the subject property in the grid analysis.

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 each building.

With respect to Building #1, the comparables consist of four two-story mixed-use commercial/residential structures of masonry or frame construction and one three-story structure of masonry construction. They range from 86 to 108 years old. All of the comparables are located outside of the same neighborhood code as the subject. The comparables have either a 1.5-car or two-car garage and have unfinished basements. The comparables have improvement assessments ranging from \$15,143 to \$20,853 or from \$4.39 to \$5.70 per square foot of living area.

With respect to Building #2, the comparables consist of two-story dwellings of masonry or frame and masonry construction and range from 8 to 112 years old. Two of the comparables have basement apartments. Two of the comparables have unfinished basements and one comparable is on a concrete slab foundation. Two of the comparables have two-car garages. The comparables have improvement assessments ranging from \$14,941 to \$18,785 or from \$4.41 to \$5.96 per square foot of living area.

Based on the above evidence, the appellant has requested a reduction in the subject's improvement assessment to \$36,848 or \$5.24 per square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,956. As to Building #1, the total improvement assessment is shown as \$24,973 or \$6.81 per square foot of living area. As to Building #2, the total improvement assessment is shown as \$26,133 or \$7.76 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables for each building, all located within the same neighborhood code as the subject.

As to Building #1, the comparables consist of two-story mixed-use commercial/multi-family structures of masonry or frame construction that range from 92 to 122 years old. All of the comparables have partial unfinished basements. None of the comparables have garages. The buildings range in size from 3,520 to 3,810 per square feet of living area and have improvement assessments ranging from \$26,789 to \$35,253 or from \$7.61 to \$9.54 per square foot of living area.

As to Building #2, the comparables consist of two-story multi-family dwellings of masonry construction that range from 92 to 117 years old. Two of the comparables have basement apartments. Two of the comparables have unfinished basements. Three of the comparables do not have garages. One of the comparables has a one-car garage. The buildings range in size from 3,107 to 3,550 square feet of living area and have improvement assessments ranging from \$30,546 to \$33,061 or from \$8.77 to \$10.64 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eighteen assessment comparables for the Board's consideration. With respect to Building #1, the Board gave less weight to all of appellant's comparables as each has due to their distant location and dissimilar dwelling design when compared to the subject property. The Board gave less weight to comparable #3, submitted by the board of review since, at thirty years newer, it is superior to the subject.

With respect to Building #2, the Board gave less weight to appellant's comparables due to their distant location and dissimilar dwelling design when compared to the subject property.

As to Building #1, the Board finds three equity comparables, being the board of review's comparables #1, #2, and #4, to be most similar to the subject in location, design, age, dwelling size and features. These comparables had improvement assessments that ranged from \$26,789 to \$35,253 or from \$7.61 to \$9.40 per square foot of living area. Therefore, the subject's improvement assessment of \$24,973 and improvement assessment of \$6.81 per square foot fall below the range established by the most similar comparables contained in this record.

As to Building #2, the Board finds four equity comparables to be most similar to the subject in location, design, age, dwelling size, exterior construction, and features. These comparables had improvement assessments that ranged from \$30,546 to \$33,061 or from \$8.87 to \$10.64 per square foot of living area. The subject's improvement assessment of \$26,133 and improvement assessment of \$7.76 per square foot of living area fall below the range established by the most similar comparables contained 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 a reduction in the subject's assessment is not 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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