



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

APPELLANT: Phillip Johnston
DOCKET NO.: 15-32555.001-R-1
PARCEL NO.: 17-06-416-027-0000

The parties of record before the Property Tax Appeal Board are Phillip Johnston, 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: \$9,375
IMPR.: \$62,502
TOTAL: \$71,877

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 dwellings. Dwelling #1 consists of a three-story multi-family dwelling of masonry construction with 4,818 square feet of living area. The structure is 127 years old. Features of the structure include a full unfinished basement, which is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. Dwelling #2 consists of a three-story multi-family dwelling of masonry construction with 650 square feet of living area. The structure is 112 years old and is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance. The dwellings are situated on a 3,125 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 each building, none of which are located within the same neighborhood code as the subjects.

With respect to Dwelling #1, the comparables consist of three-story dwellings of masonry construction and range from 122 to 127 years old. Each of the comparables has the same classification code as Dwelling #1 but none have the same neighborhood code. Three of comparables have full unfinished basements. One comparable has a basement apartment. One comparable is on a slab foundation. The comparables have improvement assessments ranging from \$17,165 to \$46,164 or from \$3.67 to \$9.55 per square foot of living area.

With respect to Dwelling #2, the comparables consist of one-story and two-story dwellings of frame or masonry construction and range from 107 to 123 years old. Each of the comparables is classified as class 2-05 property under the Cook County Real Property Assessment Classification Ordinance. Two of the comparables have garages. Three of the comparables have full or partial unfinished basements. Two of the comparables are on slab foundations. The comparables have improvement assessments ranging from \$6,960 to \$8,422 or from \$9.67 to \$10.53 per square foot of living area.

Based on the above evidence, the appellant has requested a reduction in the total improvement assessment to \$61,259. The appellant requested the assessment for Dwelling #1 be reduced to \$45,231 or \$9.39 per square foot of living area and the assessment for Dwelling #2 be reduced to \$6,653 or \$10.24 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,856. As to Dwelling #1, the total improvement assessment is shown as \$55,768 or \$11.57 per square foot of living area. The board of review did not provide assessment data for Dwelling #2 but deducting the assessment for Dwelling #1 from the improved assessment results in an assessment for Dwelling #2 of \$23,713 or \$36.48 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 Dwelling #1, all located within the same neighborhood code as the subject. The board noted that it did not provide any comparables for Dwelling #2 since appellant's comparables were all a different property classification and within different neighborhood codes than the subject.

As to Dwelling #1, the comparables consist of three-story multi-family dwellings of masonry construction that range from 108 to 127 years old. Three of the comparables have full unfinished basements while one comparable has a crawlspace and one comparable is on a slab. One comparable has a 2.5-car garage. The buildings range in size from 4,599 to 4,884 square feet of living area and have improvement assessments ranging from \$55,749 to \$58,554 or from \$11.90 to \$12.31 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

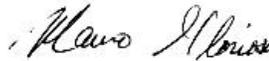
The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved

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 with respect to Building #1 but is warranted for Building #2.

The record contains fourteen assessment comparables for the Board's consideration. With respect to Dwelling #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, comparable #1 is on a slab, inferior to the subject, while comparable #4 has a basement apartment, superior to the subject. Also, comparables #4 and #5 have air conditioning, superior to the subject. Comparable #3 appears to be an outlier as its improvement assessment is over \$24,000 below the next lowest improvement assessment in the range. The Board gave less weight to comparable #2 submitted by the board of review since it has a 2.5 car garage, superior to the subject. The Board finds five equity comparables, being appellant's comparables #2 and #5 and board of review's comparables #1, #3 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 \$41,619 to \$58,554 or from \$8.96 to \$12.31 per square foot of living area. The subject's improvement assessment of \$55,768 or \$11.57 per square foot of living area fall within the range established by the most similar comparables.

With respect to Dwelling #2, the Board finds only the appellant submitted evidence to support his assessment inequity argument. The comparables had varying degrees of similarity to the subject with improvement assessments ranging from \$9.67 to \$10.53 per square foot of living area. Dwelling #2 has an improvement assessment of \$23,713 or \$36.79 per square foot of living area, which is significantly above the range of the comparables. The board of review submitted no comparables to refute the appellant's argument with respect to this building. Based on this record, the Boards finds a reduction of the assessment of Dwelling #2 is appropriate.

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

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:

June 19, 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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