



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

APPELLANT: William Senne
DOCKET NO.: 15-32576.001-R-1 through 15-32576.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are William Senne, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-32576.001-R-1	14-31-321-065-0000	13,432	118,942	\$132,374
15-32576.002-R-1	14-31-321-066-0000	15,340	118,942	\$134,282

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 three-story dwelling of masonry construction with 9,916 square feet of living area, assessed under two property identification numbers. The dwelling is 8 years old. Features of the home include a full basement with a formal recreation room, central air-conditioning, two fireplaces, and a four-car detached garage. The property has a 3,358 square foot site and is located in Chicago, West Township, Cook County. The subject is classified as a class 2-09 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. None of the comparables are located within the same neighborhood code as the subject. The comparables consist of three two-story and two three-story dwellings of masonry or frame and masonry construction. The comparables are 7 to 143 years old. Four of the comparables have central air

conditioning. Four of the comparables have a garage, ranging from one-car to three-car capacities. Two of the comparables have a formal basement recreation room. Three comparables have either a partial or full unfinished basement. The comparables have improvement assessments ranging from \$68,327 to \$111,819 or from \$11.96 to \$14.67 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 \$132,374 as to PIN 14-31-321-065-0000 and \$134,282 as to PIN 14-31-321-066-0000, for a total of \$266,656 for both PINS. The subject property has an improvement assessment of \$118,942 or \$11.99 per square foot of living area as to each PIN, or a total improvement assessment of \$237,884 or \$23.99 per square foot of living area for both PINS.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables¹, all located within the same neighborhood code as the subject. The comparables consist of two-story and three-story dwellings of masonry construction that are 10 to 106 years old. Two of the comparables have formal basement recreation rooms. One of the comparables has an unfinished basement. All of the comparables have a garage and central air conditioning. The dwellings range in size from 5,684 to 8,864 square feet of living area, and have improvement assessments ranging from \$186,234 to \$212,647 or from \$23.99 to \$32.76 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 has eight comparables for the Board's consideration. The Board gave less weight to all of the appellant's comparables as they are all located in different neighborhood codes than the subject and are all of a much smaller living area in comparison to the subject. Also, comparables #3 and #5 are much older than the subject. The Board gave less weight to board of review's comparables #3 and #4. Comparable #3 is almost 100 years older than the subject. Comparable #4 has an unfinished basement, dissimilar to the subject. Both comparables #3 and #4 are considerably smaller in living area than the subject.

¹ What is shown on the board's grid analysis as comparable #1 is actually the second PIN associated with the subject; therefore, only comparables #2, #3 and #4 are being considered as comparables.

The Board finds the best evidence of assessment equity to be the board of review comparable #2 due to its close location to the subject and similarity of age, design and features. This comparable had an improvement assessment of \$212,647 or \$23.99 per square foot of living area. Although the subject's combined improvement assessment of \$237,884 is higher than the best comparable, the combined square footage of living area of \$23.99 is the same as that established by the best comparable 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

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

AGENCY

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