



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

APPELLANT: Marshfield Habes, LLC  
DOCKET NO.: 15-33028.001-R-1  
PARCEL NO.: 14-31-423-013-0000

The parties of record before the Property Tax Appeal Board are Marshfield Habes, 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:** \$12,648  
**IMPR.:** \$48,239  
**TOTAL:** \$60,887

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 residential structure of masonry construction with 2,847 square feet of living area. The building is shown as being 109 years old. Features of the structure include an unfinished basement and central air-conditioning. Dwelling #1 is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. Dwelling #2 consists of a one-story single-family dwelling of masonry construction with 1,034 square feet of living area. The building is 109 years old. Features of the structure include an unfinished basement and central air-conditioning. Dwelling #2 is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance. The buildings are situated on a 3,162 square foot site and are located in Chicago, West Township, Cook County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of this argument, the appellant submitted information on five equity comparables for each building.

With respect to dwelling #1, the comparables consist of five two-story multi-family residential structures of masonry or frame construction that are from 100 to 120 years old. None of the comparables are located within the same neighborhood code as the subject. Two of the comparables have unfinished basements, one comparable has a basement with a finished area, and two of the comparables have a slab foundation. None of the comparables have central air conditioning. The comparables have garages, ranging from one-car to 2.5-car capacity. The dwellings range in size from 2,664 to 2,908 square feet and have improvement assessments ranging from \$28,520 to \$30,763 or from \$10.22 to \$10.87 per square foot of living area.

With respect to dwelling #2, the comparables consist of one-story dwellings of frame construction that range from 88 to 117 years old. None of the comparables are located within the same neighborhood code as the subject. One comparable has a full unfinished basement, one comparable has a basement with a finished area, and three of the comparables have a concrete slab foundation. Two of the comparables have a garage. None of the comparables have central air-conditioning. The dwellings range in size from 1,000 to 1,078 square feet of living area and have improvement assessments ranging from \$9,425 to \$11,528 or from \$9.35 to \$10.98 per square foot of living area.

In support of the overvaluation argument, the appellant disclosed that the subject was purchased on May 16, 2012 for a price of \$500,000. To document the sale, the appellant submitted a copy of the settlement statement and a copy of the recorded Trustee's Deed. Based on this evidence, the appellant requested that total assessment be reduced to \$54,151.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,887. The subject's assessment reflects a market value of \$608,870, land included, when using the ordinance level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. Dwelling #1 has an improvement assessment of \$32,767 or \$11.51 per square foot of living area and dwelling #2 has an improvement assessment of \$15,472 or \$14.96 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. The board of review did not address appellant's overvaluation argument.

As to dwelling #1, the comparables consist of one two-story and three three-story multi-family structures of masonry construction that range from 95 to 117 years old. All of the comparables are located within the same neighborhood code as the subject. Two of the comparables have unfinished basements, one comparable has a basement with a finished area, and one comparable has a basement apartment. One of the comparables has central air-conditioning. Three of the comparables have a two-car garage. The buildings range in size from 3,196 to 4,176 square feet

of living area and have improvement assessments ranging from \$48,228 to \$60,631 or from \$14.19 to \$15.09 per square foot of living area.

As to dwelling #2, the comparables consist of four 1.5-story single-family dwellings of masonry or frame and masonry construction that range from 121 to 125 years old. Two of the comparables have an unfinished basement and two of the comparables have a finished basement area. None of the comparables have central air-conditioning. All of the comparables have a two-car garage. The buildings range in size from 1,505 to 1,746 square feet of living area and have improvement assessments ranging from \$37,776 to \$42,063 or from \$24.05 to \$25.25 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 dwelling #1, the Board gave less weight to appellant's comparables #1 and #3 due to their dissimilar features when compared to the subject, such as having a slab foundation and multi-car garage. The Board gave less weight to the board of review's comparables #1, #2 and #4, as each has a multi-car garage, dissimilar to the subject. Also, comparable #2 has a finished basement area and comparable #4 has a basement apartment, dissimilar to the subject. The Board finds four equity comparables, being appellant's comparables #2, #4 and #5 and the board of review's comparable #3, to be most similar to the subject in location, design, age, dwelling size and features. These comparables had improvement assessments that ranged from \$29,720 to \$55,404 or from \$10.22 to \$15.08 per square foot of living area. The subject's improvement assessment of \$32,767 or \$11.51 per square foot falls within the range established by the most similar comparables contained in this record.

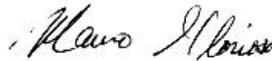
With respect to dwelling #2, the Board gave less weight to appellant's comparables #1, #4 and #5 due to their distant location and slab foundations, dissimilar to the subject. Further, comparables #4 and #5 have a garage, dissimilar to the subject. The Board gave less weight to the board of review's comparables #3 and #4 as both had a finished basement area, dissimilar to the subject property. The Board finds four equity comparables, being appellant's comparables #2 and #3 and the board of review's comparables #3 and #4, to be most similar to the subject, despite some differences in the features. These comparables had improvement assessments that ranged from \$16,720 to \$50,796 or from \$10.57 to \$25.25 per square foot of living area.

Therefore, the subject's improvement assessment of \$15,472 or \$14.96 per square foot falls within the range established by the most similar comparables contained in this record.

In support of his overvaluation argument, appellant submitted limited information regarding a sale of the subject property in 2012. He did not include any information regarding the arm's length nature of the transaction or whether the property was listed for sale or for how long. He provided information regarding the sales of three of the comparables, occurring in 1991, 1994 and 2012, which are dated and less indicative of the market value as of the subject's assessment date of January 1, 2015, as is the 2012 sale date of the subject. The board of review did not submit any evidence in response to appellant's overvaluation argument.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements were 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

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

APPELLANT

Marshfield Habes, LLC, by attorney:  
Timothy E. Moran  
Schmidt Salzman & Moran, Ltd.  
111 West Washington Street  
Suite 1300  
Chicago, IL 60602

COUNTY

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