



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

APPELLANT: Linda Hikido Hubbard
DOCKET NO.: 15-33059.001-R-1
PARCEL NO.: 14-31-330-024-0000

The parties of record before the Property Tax Appeal Board are Linda Hikido Hubbard, 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: \$15,148
IMPR.: \$58,008
TOTAL: \$73,156

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 two-story multi-family dwelling of masonry exterior construction with 3,496 square feet of living area. The dwelling is approximately 124 years old. Features of the home include a full unfinished basement and a one-car garage. The property has a 3,787 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends improvement assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables, two of which are located within the same assessment neighborhood code as the subject property. The comparables were improved with four, two-story multi-family dwellings and one, three-story multi-family dwelling of frame or masonry exterior construction containing from 3,287 to 3,436

square feet of living area. The comparables range in age from 116 to 127 years old and have full basements, one of which has an apartment. Other features had varying degrees of similarity when compared to the subject property. The comparables had improvement assessments ranging from \$40,476 to \$50,434 or from \$13.95 to \$14.78 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$51,663 or \$14.78 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 \$73,156. The subject property has an improvement assessment of \$58,008 or \$16.59 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 located within the same assessment neighborhood code, same street and .25 of a mile from the subject property. The comparables were improved with three, two-story multi-family dwellings and one, three-story multi-family dwelling of masonry exterior construction containing from 2,378 to 4,344 square feet of living area. The comparables are each 127 years old. The comparables have full basements, one of which has finished area. Other features had varying degrees of similarity when compared to the subject property. The comparables had improvement assessments ranging from \$49,582 to \$104,619 or from \$18.76 to \$24.08 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

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 parties submitted nine suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables along with the board of review comparable #3 due to their different locations, dissimilar two-story designs, and/or finished basement areas when compared to the subject property.

The Board gave greater weight and finds the best evidence of assessment equity to be the board of review comparables #1, #2 and #4 which are located within the same assessment neighborhood code and same street as the subject property. Although these comparables are smaller in dwelling size, they are also similar to the subject in design, exterior construction, age, foundation and most features. These comparables had improvement assessments that ranged from \$49,582 to \$55,077 or from \$18.76 to \$21.16 per square foot of living area. The subject's improvement assessment of \$58,008 or \$16.59 per square foot of living area is below the range of the best comparables contained in this record on a per-square-foot basis. The subject is above the range with its total improvement assessment which appears to be justified given its considerably larger dwelling size. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the

size of a property decreases, the per unit value increases. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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: 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

Linda Hikido Hubbard, 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