



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

APPELLANT: Lorraine Donnell
DOCKET NO.: 15-33082.001-R-1
PARCEL NO.: 17-34-305-001-0000

The parties of record before the Property Tax Appeal Board are Lorraine Donnell, 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: \$22,715
IMPR.: \$51,270
TOTAL: \$73,985

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 dwelling of masonry construction with 6,360 square feet of living area that is approximately 127 years old. The dwelling has a full unfinished basement. Dwelling #2 is composed of a two-story structure of masonry construction with 3,042 square feet of living area on a slab foundation. The dwelling is approximately 127 years old. The property also has a three-car garage. The property has a 9,086-square foot site and is located in Chicago, South Chicago 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 with respect to the improvement as the basis of the appeal. The appellant's submission included only an analysis of dwelling #1 using five comparables improved with two-story or three-story dwellings ranging in size from 2,412 to

3,074 square feet of living area. The dwellings ranged in age from 89 to 127 years old. The comparables have improvement assessments ranging from \$16,780 to \$21,326 or from \$6.47 to \$7.01 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$44,125.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$102,348. The subject property has an improvement assessment of \$79,633 or \$8.47 per square foot of combined living area. In support of the subject's assessment the board of review provided a separate analysis for each of the dwellings, however, it did not separate the improvement assessment for each dwelling but used the entire improvement assessment when analyzing each property. For the dwelling #1 the board of review used one comparable improved with a three-story masonry dwelling with 5,880 square feet of living area that was 147 years old. This property had an improvement assessment of \$5,002 or \$.85 per square foot of living area. For dwelling #2 the board of review used three comparables improved with two-story dwellings of masonry construction that ranged in size from 2,206 to 2,250 square feet of living area. The dwellings were 121 or 127 years old with full basements, one of which was finished with a recreation room. One comparable had central air conditioning and one comparable had a 1.5-car garage. These properties had improvement assessments ranging from \$20,208 to \$26,230 or from \$8.98 to \$11.73 per square foot of living area.

Conclusion of Law

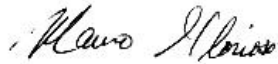
The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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 evidence in the record supports a reduction in the subject's assessment.

The record contains nine comparables submitted by the parties improved with either two-story or three-story dwellings that had improvement assessments ranging from \$.85 to \$11.73 per square foot of living area. The subject property is improved with two dwellings with a combined living area of 9,402 square feet of living area. Neither party analyzed the dwellings separately using the improvement assessment attributable to the respective homes. These dwellings have a combined improvement assessment of \$79,633 or \$8.47 per square foot of living area. Appellant's comparables #1 and #3 appear to be similar to dwelling #2 with the exception each has a full basement. The board of review comparables used to support the assessment for dwelling #2 were significantly smaller than the dwelling and had superior foundations. Based on this record the Board finds dwelling #2 should have an improvement assessment of \$6.40 per square foot of living area or \$19,470, rounded. Only one comparable submitted by the parties was relatively similar to the size of dwelling #1 and this comparable had an improvement assessment of \$.85 per square foot of living area, however, this appears to be an outlier. After considering the comparables submitted by the parties and the differences in sizes and features to dwelling #1, the Board finds an appropriate assessment for this dwelling would be \$5.00 per

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square foot of living area or \$31,800. Based on this record the Board finds the subject property should have an improvement assessment of \$51,270 and a reduction is 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:

April 17, 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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