



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

APPELLANT: Andrew Maxwell
DOCKET NO.: 15-33088.001-R-1
PARCEL NO.: 13-36-428-024-0000

The parties of record before the Property Tax Appeal Board are Andrew Maxwell, 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: \$11,925
IMPR.: \$16,560
TOTAL: \$28,485

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 a two-story multi-family building of masonry construction with 2,208 square feet of living area. The dwelling is approximately 137 years old. Features of the property include a slab foundation and a one-car detached garage. The property has a 5,300 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 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 improved with four, two-story multi-family buildings and one, one-story multi-family building of frame or masonry construction that range in size from 2,024 to 2,204 square feet of living area. The buildings range in age from 130 to 137 years old. Each comparable has a full basement with one being

finished with a recreation room and one finished with an apartment. Each comparable has a 1½-car or 2-car detached garage. One comparable has the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$13,528 to \$15,982 or from \$6.50 to \$7.69 per square foot of living area. Based on these comparables the appellant requested the subject's improvement assessment be reduced to \$15,129 or \$6.85 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 \$34,084. The subject property has an improvement assessment of \$22,159 or \$10.04 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 improved with a 1½-story multi-family building and three, two-story multi-family buildings of frame or masonry construction that range in size from 1,960 to 2,467 square feet of living area. The buildings are either 125 or 127 years old. Each comparable has a full basement with one being finished with an apartment. Two comparables each have a 2-car garage. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$10.20 to \$14.16 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 the evidence in the record supports a reduction in the subject's assessment.

The parties submitted information on nine comparables to support their respective positions. The Board gives less weight to appellant's comparable #5 due to its one-story design and board of review comparable #3 due to its 1½-story design. Less weight was also given appellant's comparables #1 through #3 due to differences in location as disclosed by their differing neighborhood codes and parcel numbers. The remaining comparables submitted by the parties were improved with two-story multi-family buildings that were more similar to the subject in location, size and age but each was superior to the subject with a full basement compared to the subject's slab foundation. These comparables have improvement assessments that range from \$7.50 to \$14.16 per square foot of living area. Even though the subject's improvement assessment of \$10.04 per square foot of living area falls within the range established by the best comparables in this record, the Board finds a reduction is appropriate to account for its slab foundation. Based on this record the Board finds a reduction in the subject's improvement assessment 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



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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