



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

APPELLANT: Brenda Rakers  
DOCKET NO.: 15-33090.001-R-1  
PARCEL NO.: 17-06-216-009-0000

The parties of record before the Property Tax Appeal Board are Brenda Rakers, 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:** \$19,024  
**IMPR.:** \$50,891  
**TOTAL:** \$69,915

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 three-story multi-family building of masonry construction with 4,242 square feet of living area. The building is approximately 132 years old. Features of the property include a full unfinished basement and a two-car detached garage. The property has a 4,756-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 one, two-story and four, three-story multi-family buildings of masonry construction that range in size from 4,038 to 4,338 square feet of living area. The buildings range in age from 12 to 127 years old. Each comparable has a full basement with two being finished with apartments, two

comparables have central air conditioning, one comparable has three fireplaces and four comparables have either a 2-car or a 2½-car garage. Each comparable has a different neighborhood code than the subject property. These properties have improvement assessments ranging from \$34,940 to \$41,785 or from \$8.65 to \$9.69 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$40,841 or \$9.63 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 \$69,915. The subject property has an improvement assessment of \$50,891 or \$12.00 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 two-story multi-family building and three, three-story multi-family buildings of masonry construction that range in size from 3,828 to 4,283 square feet of living area. The buildings are either 120 and 127 years old. Each comparable has a full basement with two being finished with apartments. Two comparables have central air conditioning and two comparables each have a two-car garage. Each comparable has the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$51,169 to \$63,267 or from \$12.95 to \$14.98 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #4 as these properties were most similar to the subject property in location, style, age, size and features. Board of review comparables #1 and #4 are located along the same street and within approximately one block of the subject property. These three comparables have improvement assessments that range from \$12.95 to \$14.98 per square foot of living area. The subject's improvement assessment of \$12.00 per square foot of living area falls below the range established by the best comparables in this record. Less weight was given board of review comparable #2 due to its two-story design as contrasted with the subject's three-story design. Less weight was given to the appellant's comparables due to differences from the subject in location as demonstrated by the differences in assessment neighborhood codes and the dissimilar property index numbers. Additionally, appellant's comparable #2 differs significantly from the subject in age and appellant's comparable #3 is a different style than the subject property. 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: 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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