



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

APPELLANT: Patrick Ross  
DOCKET NO.: 15-33101.001-R-1  
PARCEL NO.: 13-36-101-008-0000

The parties of record before the Property Tax Appeal Board are Patrick Ross, 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:** \$11,137  
**IMPR.:** \$40,120  
**TOTAL:** \$51,257

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 parcel is improved with two dwellings. Improvement #1 is a 120 year old two-story masonry multi-family dwelling containing 3,366 square feet of living area. It features a full, finished basement apartment and a 2-car garage. Improvement #2 is a 121 year old two-story frame and masonry multi-family dwelling containing 1,600 square feet of living area. It features a full unfinished basement and a 2-car garage.<sup>1</sup> The property is located in Chicago, West Chicago Township, Cook County. Both dwellings are classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellant reported the subject was purchased on September 1, 2012 for \$460,000. The appellant did not complete the arm's-length sale

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<sup>1</sup> The record is unclear whether there are one or two 2-car garages on the parcel.

information in Section IV - Recent Sale Data of the appeal. The appellant submitted a Settlement Statement disclosing the subject property was purchased on September 1, 2012 for \$460,000. The appellant did not submit any sales comparables.

The appellant also contends assessment inequity of improvement #1 only. In support of this argument the appellant submitted information on five equity comparables described as 2 or 3-story multi-family dwellings of frame, masonry or frame and masonry construction. The comparables have features with varying degrees of similarity when compared to the subject. The buildings range in age from 8 to 132 years old and range in size from 3,094 to 3,414 square feet of living area. The comparables are class 2-11 buildings located in neighborhood code 30. They have improvement assessments ranging from \$16,303 to \$25,178 or from \$5.27 to \$7.37 per square foot of living area. Based on this evidence the appellant requested the total assessment be reduced to \$44,722.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,257. Improvement #1, which is the only improvement being contested, has an assessment of \$29,565 or \$8.78 per square foot of living area.

In support of the subject's assessment the board of review submitted equity comparables for improvement #1.<sup>2</sup> The comparables are described as two or three-story masonry multi-family dwellings. The comparables range in size from 3,240 to 3,637 square feet of living area and range in age from 53 to 120 years old. They feature full basements, three with finished apartments, and 2-car garages. The comparables are located in the same neighborhood code as the subject and within .25 of a mile from the subject. Two comparables are located in the same block as the subject. The comparables have improvement assessments ranging from \$33,187 to \$45,442 or from \$9.23 to \$14.03 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 in part overvaluation as the basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

Although the appellant indicated a basis for the appeal was the recent sale of the subject, the appellant did not fully complete Section IV of the Appeal Form. The appellant submitted a settlement statement disclosing the subject property was purchased on September 1, 2012 for \$460,000. The Board gave little weight to the subject's recent sale which was dated and less indicative of market value as of the subject's assessment date of January 1, 2015.

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<sup>2</sup> The board of review also submitted equity comparable information for improvement #2 and sales comparable information for both improvements. The Board will only analyze the equity comparables for improvement #1 which is the basis for the equity appeal.

The taxpayer also contends in part assessment inequity of improvement #1 as a 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 equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 through #4 and board of review comparables #2 and #4 based on their 3-story design as compared to the subject's 2-story design and/or their newer ages as compared to the subject. Despite dissimilar basement finishes, the Board finds the best evidence of assessment equity in the record to be appellant's comparable #5 and board of review comparables #1 and #3. These comparables were most similar to the subject in location, age, style, building size and most features. They had improvement assessments ranging from \$7.37 to \$14.03 per square foot of living area. The subject's assessed value of improvement #1 of \$8.78 per square foot of living area falls within the range established by the best comparables in this record. 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 based on equity 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: \_\_\_\_\_

May 15, 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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