



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

APPELLANT: Seminary Trust S Howard
DOCKET NO.: 15-33103.001-R-1
PARCEL NO.: 14-32-400-062-0000

The parties of record before the Property Tax Appeal Board are Seminary Trust S Howard, 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: \$45,171
IMPR.: \$85,880
TOTAL: \$131,051

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 construction. The dwelling is 124 years old, contains 3,231 square feet of living area and features a full, unfinished basement. The property is located in neighborhood code 12 in Chicago, North 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. They are described as two or three-story multi-family class 2-11 dwellings of frame or masonry construction. The comparables have features with varying degrees of similarity when compared to the subject. The dwellings range age from 127 to 137 years old and range in size from 3,181 to 3,241 square feet of living area. The comparables are located in neighborhood code 12, the same as the subject.

No more specific information was provided with regard to the comparables distance from the subject. The comparables have improvement assessments ranging from \$69,039 to \$71,332 or from \$21.30 to \$22.22 per square foot of living area. Based on this evidence the appellant requested the total assessment be reduced to \$116,039.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,051. The subject property has an improvement assessment of \$85,880 or \$26.58 per square foot of living area. In support of this argument the board of review submitted information on three equity comparables described as two-story class 2-11 multi-family dwellings of masonry construction. The comparables have features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,542 to 3,036 square feet of living area and range in age from 118 to 125 years old. They are located in neighborhood code 12 with one on the same street as the subject. The comparables have improvement assessments ranging from \$74,519 to \$83,864 or from \$27.62 to \$32.47 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 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 eight equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 through #5 based on their finished basement apartments or lack of basement and/or their three-story design as compared to the subject's unfinished basement and 2-story design. The Board also gave less weight to board of review comparables #1 and #2 based on their finished basements and/or basement apartment as compared to the subject. The Board finds the best evidence of assessment equity in the record to be appellant's comparable #1 despite its unknown distance from the subject and board of review comparable #3 despite its somewhat smaller dwelling size. These comparables were most similar to the subject in age, style, exterior construction and features. They had improvement assessments of \$21.30 and \$32.47 per square foot of living area. The subject's improvement assessment of \$26.58 per square foot of living area is supported 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 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

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Seminary Trust S Howard, 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