



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

APPELLANT: Todd Sippel
DOCKET NO.: 15-33104.001-R-1
PARCEL NO.: 17-06-419-019-0000

The parties of record before the Property Tax Appeal Board are Todd Sippel, 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: \$9,750
IMPR.: \$65,510
TOTAL: \$75,260

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 two improvements situated on one parcel. Dwelling #1 is a 3-story, multi-family dwelling of masonry construction containing 3,290 square feet of living area. The dwelling is 117 years old and features central air conditioning and a full finished basement apartment. Dwelling #2 is a one-story dwelling of masonry construction with 623 square feet of living area. The dwelling is also 117 years old and features a full unfinished basement and central air conditioning. The subject is located in Chicago, West Chicago Township, Cook County. Dwelling #1 is classified as class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. The appellant described dwelling #2 as a class 2-02 dwelling.¹

¹ The appellant submitted a Uniformity of Assessment table in which the appellant asserted that dwelling #2 is a class 2-02 dwelling. The board of review provided no class information for dwelling #2.

The appellant contends assessment inequity as the basis of the appeal. In support of the appeal, the appellant submitted two grid analyses, one for each improvement. The grid analysis for dwelling #1, which the appellant entitled "Class 2-11 Line Item", describes the subject as a 3-story class 2-11 dwelling containing 3,290 square feet of living area. In this grid analysis the appellant submitted information on five equity comparables. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 3,020 to 3,344 square feet of living area and have improvement assessments ranging from \$47,330 to \$53,047 or from \$14.22 to \$16.24 per square foot of living area. The grid analysis for dwelling #2, which the appellant entitled "Class 2-02 Line Item", describes the subject as a 3-story class 2-11 dwelling containing 3,290 square feet of living area. In this grid analysis the appellant submitted information on five equity comparables. The dwellings range in size from 500 to 640 square feet of living area and have improvement assessments ranging from \$8,771 to \$9,693 or from \$14.83 to \$19.39 per square foot of living area. In both grid analyses the appellant used the combined improvement assessment for both dwellings of \$76,500 as the subject's improvement assessment for each dwelling. Furthermore, the appellant did not accurately report the subject's combined improvement assessment, using assessed values prior to the board of review action rather than the board of review's total improvement assessment of \$74,842.

The appellant also submitted a Uniformity of Assessment table in which the appellant disclosed dwelling #1 contained 3,290 square feet of living area, was a class 2-11 dwelling and had an improvement assessment of \$56,134 or \$17.06 per square foot of living area.² In the same evidence, the appellant disclosed dwelling #2 contained 623 square feet of living area, was a class 2-02 dwelling and had an improvement assessment of \$20,366 or \$32.69 per square foot of living area.³ The appellant provided no evidence to support these individual assessments nor did the appellant disclose the source of the information. The appellant used improvement assessments that were prior to board of review action where a reduction was issued.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the subject parcel, including land and both dwellings, of \$84,592. The combined improvement assessment for both dwellings was \$74,842. The board of review did not provide individual improvement assessments for each dwelling. The board of review also submitted two grid analyses. The grid analysis for dwelling #1 describes the subject as a 3-story dwelling containing 3,290 square feet of living area. In this grid analysis the appellant submitted information on four equity comparables. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 2,898 to 3,432 square feet of living area and have improvement assessments ranging from \$52,369 to \$56,427 or from \$16.44 to \$18.07 per square foot of living area. The grid analysis for dwelling #2 describes the subject as a 1-story dwelling containing 623 square feet of living area. The board of review did not report any comparables for dwelling #2. In the first grid analysis, the appellant claims dwelling #1 has an improvement assessment of \$74,842 or \$22.75 per square foot of living area. However, the improvement assessment reported by the board of review is the combined improvement assessment for both dwellings on the subject parcel. In the second grid analysis,

² The appellant did not accurately report the improvement assessment per square foot. The correct improvement assessment for dwelling #1 is \$17.06 per square foot of living area prior to board of review action.

³ The appellant did not accurately report the improvement assessment per square foot. The correct improvement assessment for dwelling #2 is \$32.69 per square foot of living area prior to board of review action.

the board of review reported the same improvement assessment of \$74,842 but used only the square footage of dwelling #2 to arrive at an improvement assessment for dwelling #2 of \$120.13 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds neither party submitted valid evidence of assessment equity. The appellant submitted separate improvement assessments for each dwelling but used assessment values prior to board of review action. The board of review did not provide individual assessments for each dwelling and did not provide any comparables for dwelling #2. That said, the Board finds the appellant submitted evidence claiming assessment inequity that was not refuted by the board of review. Based on this record, the Board finds a reduction in the subject's assessment 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: 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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