



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

APPELLANT: Tom Ward  
DOCKET NO.: 15-33111.001-R-1  
PARCEL NO.: 14-33-314-008-0000

The parties of record before the Property Tax Appeal Board are Tom Ward, 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:** \$18,144  
**IMPR.:** \$92,764  
**TOTAL:** \$110,908

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 three-story mixed-use commercial/residential building of masonry construction on a slab foundation. The building is 10 years old and contains 5,020 square feet of building area. It features central air conditioning and a 2-car garage. The property is located in neighborhood code 12 in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-12 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 described as two or three-story mixed-use commercial/residential buildings of masonry construction. The comparables have features with varying degrees of similarity when compared to the subject. The buildings range in age from 58 to 124 years old and range in size from 4,875 to 5,049 square feet

of building area. The comparables are class 2-12 buildings located in neighborhood codes 11, 12 or 30. They have improvement assessments ranging from \$78,794 to \$84,076 or from \$15.61 to \$16.71 per square foot of building area. Based on this evidence the appellant requested the total assessment be reduced to \$99,468.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,908. The subject property has an improvement assessment of \$92,764 or \$18.48 per square foot of building area. In support of this argument the board of review submitted information on four equity comparables described as 3-story mixed-use commercial/residential buildings of masonry construction. The comparables have features with varying degrees of similarity when compared to the subject. The buildings range in age from 7 to 19 years old and range in size from 3,750 to 4,591 square feet of building area. The comparables are class 2-12 buildings located in the same neighborhood code 12 as the subject. They have improvement assessments ranging from \$76,305 to \$88,933 or from \$18.48 to \$23.23 per square foot of building 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 nine equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables based on their significantly older age, two-story style and/or different neighborhood codes as compared to the subject. The Board also gave less weight to board of review comparables #3 and #4 based on their smaller dwelling size as compared to the subject. Despite differences in foundation with the subject, the Board finds the best evidence of assessment equity in the record to be board of review comparables #1 and #2. These comparables were similar to the subject in location, age, style, exterior construction and building size. They had improvement assessments of \$18.66 and \$18.48 per square foot of building area, respectively. The subject's improvement assessment of \$18.48 per square foot of building area is well 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

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