



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

APPELLANT: Marshfield Habes, LLC  
DOCKET NO.: 15-33121.001-R-1  
PARCEL NO.: 17-06-221-019-0000

The parties of record before the Property Tax Appeal Board are Marshfield Habes, LLC, 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:** \$7,200  
**IMPR.:** \$46,551  
**TOTAL:** \$53,751

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 125 years old and contains 2,574 square feet of living area on a crawl-space foundation. It features central air conditioning. The property is located in neighborhood code 60 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. 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. Two have unfinished basements and three are on slab foundations. The dwellings range in age from 107 to 137 years old and range in size from 2,454 to 2,574 square feet of living area. The

comparables are located in neighborhood code 60. The comparables have improvement assessments ranging from \$44,381 to \$47,124 or from \$17.30 to \$18.80 per square foot of living area. Based on this evidence the appellant requested the total assessment be reduced to \$53,751.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,967. The subject property has an improvement assessment of \$52,767 or \$20.50 per square foot of living area. In support of this argument the board of review submitted information on four equity comparables described as two-story class 2-11 multi-family dwellings of masonry construction. The dwellings range in size from 2,078 to 2,332 square feet of living area and range in age from 115 to 128 years old. The comparables have features with varying degrees of similarity when compared to the subject. They feature full basements, one of which is a finished apartment. They are located in neighborhood code 60. The comparables have improvement assessments ranging from \$46,132 to \$50,950 or from \$21.35 to \$22.25 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 parties submitted nine equity comparables for the Board's consideration. The Board gave less weight to appellant's comparable #1 and all four of the board of review comparables based on their smaller dwelling sizes, 3-story style and/or finished basement apartments as compared to the subject's 2-story design and crawl-space foundation. Despite differences in foundations, the Board finds the best evidence of assessment equity in the record to be appellant's comparables #2, #3, #4 and #5. These comparables was most similar to the subject in location, age, style, dwelling size and most features. They had improvement assessments ranging from \$17.50 to \$18.80 per square foot of living area. The subject's improvement assessment of \$20.50 per square foot of living area is above the range established by the best comparables in this record. Based on this record the Board finds the appellant provided clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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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