



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

APPELLANT: Oren Lund
DOCKET NO.: 15-33127.001-R-1
PARCEL NO.: 14-31-420-052-0000

The parties of record before the Property Tax Appeal Board are Oren Lund, 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: \$6,720
IMPR.: \$82,080
TOTAL: \$88,800

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 is improved with a three-story single-family dwelling of masonry construction with 2,280 square feet of living area. The dwelling is approximately 9 years old. Features of the property include a full basement with a recreation room, central air conditioning, two fireplaces and a two-car attached garage. The property has a 1,680 square foot site and is located in Chicago, West Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables improved with two-story dwellings of frame, masonry or frame and masonry construction that range in size from 2,142 to 2,318 square feet of living area. The dwellings range in age from 4 to 10 years old. Each comparable has a full basement with four having

recreation rooms, each comparable has central air conditioning, three comparables each have one fireplace and three comparables have either a 1½-car or a 2-car detached garage. The comparables each have a different assessment neighborhood code than the subject property. These properties have improvement assessments ranging from \$55,508 to \$59,862 or from \$25.82 to \$26.96 per square foot of living area. The appellant reported that two of the comparables sold in April 2014 and July 2014 for prices of \$658,000 and \$650,000 or for \$294.80 and \$295.99, respectively. The appellant requested the subject's improvement be reduced to \$59,553 or \$26.11 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,800. The subject property has an improvement assessment of \$82,080 or \$36.00 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of masonry construction that range in size from 2,060 to 2,159 square feet of living area. The dwellings range in age from 7 to 16 years old. Each comparable has a full basement with two having recreation rooms, central air conditioning, one fireplace and a two-car garage. Each comparable has the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$76,797 to \$85,867 or from \$37.28 to \$39.88 per square foot of living area. The board of review reported that three of its comparables sold from July 2014 to October 2015 for prices ranging from \$969,000 to \$1,180,000 or from \$470.13 to \$569.50 per square foot of living area, including land.

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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review as these properties were most similar to the subject in location, exterior construction and features. These comparables have improvement assessments that range \$37.28 to \$39.88 per square foot of living area. The subject's improvement assessment of \$36.00 per square foot of living area falls below the range established by the best comparables in this record. Additionally, three of the board of review comparables sold for prices greater than two of those identified by the appellant during the same approximate time period indicating the subject's neighborhood was superior to that of the appellant's comparables, justifying a higher assessment. 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



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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