



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

APPELLANT: Lawrence Wilhelm
DOCKET NO.: 15-33157.001-R-1
PARCEL NO.: 14-33-407-016-0000

The parties of record before the Property Tax Appeal Board are Lawrence Wilhelm, 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: \$42,183
IMPR.: \$135,934
TOTAL: \$178,117

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 three-story multi-family dwelling of frame exterior construction with 3,126 square feet of living area. Features include a full basement with an apartment and central air conditioning. Dwelling #2 is a one-story dwelling of frame exterior construction with 3,267 square feet of living area. Features include a full basement with an apartment and a two-car garage.¹ Both dwellings are approximately 127 years old. The subject property has a 4,687 square foot site and is located in Chicago, North Chicago Township, Cook County. Under the Cook County Real Property

¹ The appellant's grid analysis did not include property information for Dwelling #2. The property information for Dwelling #2 was obtained from the board of review's "Comparable Sales/Assessment Equity Grid Analysis."

Assessment Classification Ordinance, Dwelling #1 is classified as a class 2-11 property and Dwelling #2 is a class 2-04 property.²

The board of review submitted a separate "Board of Review - Notes on Appeal" for Dwelling #1 and Dwelling #2 with a combined improvement assessment of \$135,934 and a final total assessment of \$178,117 disclosed for the appeals of both dwellings. The appellant also submitted the same combined total improvements assessments in their "RESIDENTIAL APPEAL." However, the board of review did not provide the improvement assessments for each of the subject's two improvements. Both parties incorrectly calculated the improvement's assessments living area based on the combined improvement assessments for both improvements which resulted in an incorrect total improvement assessment per square foot of living area for each improvement within their "Comparable Sales/Assessment Equity Grid Analysis."

The appellant submitted the final decision of the Cook County board of review, dated 04/19/2016, for the 2015 assessment year. The subject's two parcels have a combined total assessment for the subject of \$178,117. The Attorney for Complainant submitted a signed affidavit in its supplemental "BASIS OF BRIEF" with the improvement assessments of \$75,305 for Dwelling #1. Dwelling #2's improvement assessment of \$60,629 was calculated by subtracting the property's land assessment and Dwelling #1's improvement assessment from the total property assessment.

The board of review did not refute the appellant's affidavit regarding the improvement assessments for the subject's dwellings. For the purposes of this appeal, the square foot assessment for each improvement was calculated by dividing the subject's improvement assessment by its square feet of living area (as reported in both parties' grid analyses). The Board finds Dwelling #1 has an improvement assessment of \$75,305 or \$24.09 per square foot of living area and Dwelling #2 has an improvement assessment of \$60,629 or \$18.56 per square foot of living area.

The appellant contends improvement assessment inequity as the basis of the appeal. The subject's land assessment was not contested. The appellant within their supplemental "BASIS OF BRIEF" requested Dwelling's #1's improvement assessment be reduced to \$68,838 or \$22.02 per square foot of living area and did not request a reduction for Dwelling #2's improvement assessment of \$60,629 or \$18.56 per square foot of living area. The reduced combined total improvement assessment for both dwellings is \$129,467. The appellant only submitted a "Comparable Sales/Assessment Equity Grid Analysis" for Dwelling #1, and not for Dwelling #2.

In support of its argument for Dwelling #1, the appellant submitted information on five equity comparables located within the same neighborhood code as the subject property. The comparables were improved with two, three-story and three, two-story dwellings of masonry or frame and masonry exterior construction that contained from 3,024 to 3,153 square feet of living area. The dwellings are 112 or 127 years old. Four comparables have full basements two of which have finished areas and three comparables have one-car or two-car garages. Other

² The "BOARD OF REVIEW'S SUPPLEMENTAL BASIS OF BRIEF TO ITS NOTES ON APPEAL" incorrectly listed Dwelling #2 as a class 2-11 apartment building, instead of a class 2-04 one-story residence. However, the board of review's grid analysis correctly described Dwelling #2 as a one-story dwelling.

features had varying degrees of similarity when compared to the subject. The comparables for Dwelling #1 had improvement assessments that ranged from \$59,172 to \$69,432 or from \$19.10 to \$22.02 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$68,838 or \$22.02 per square foot of living area.

In support of its contention of the correct assessment for Dwelling #1, the board of review submitted information on four equity properties located within the same neighborhood code as the subject property. The comparables were improved with two, two-story dwellings and two, three-story dwellings of masonry exterior construction that range in size from 3,096 to 4,365 square feet of living area. The dwellings are from 7 to 128 years old and have full basements three of which have finished areas. Other features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$74,459 to \$105,296 or from \$24.05 to \$24.57 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

For Dwelling #2, the board of review submitted information on four equity properties. The comparables were improved with two, 1-story and two, 1.5-story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 2,504 to 3,848 square feet of living area. The dwellings are from 33 to 131 years old. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$69,371 to \$114,933 or from \$25.84 to \$30.70 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

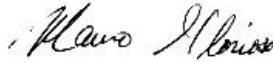
The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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.

For Dwelling #1, the parties submitted nine suggested comparables for the Board's consideration. The appellant's comparable #5 is the only comparable truly similar to the subject property. The remaining eight comparables submitted by both parties have dissimilar two-story designs, considerably newer ages, significantly larger dwelling sizes and/or lack basements when compared to the subject property. The Board gave less weight to the appellant's comparable #1 as well as the board of review comparables #3 and #4 due to their considerably newer ages, larger dwelling sizes, or lack of a basement when compared to the subject property.

For Dwelling #1, the Board finds the best evidence of assessment equity to be appellant's comparables #2, #3, #4 and #5 along with the board of review comparables #1 and #2. These comparables, except for five of the six comparables dissimilar two-story designs and superior garages, are most similar to the subject in location, exterior construction, age, dwelling size and foundation. The comparables had improvement assessments that ranged from \$19.10 to \$24.05

per square foot of living area. Dwelling #1's improvement assessment of \$24.09 per square foot of building area is slightly above the range established by the best comparables contained in this record on a per-square-foot basis. The Board finds an analysis for Dwelling #2 is not relevant because the appellant did not contest its improvement assessment of \$60,629. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment for Dwelling #1 does not warrant a reduction. 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

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