



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

APPELLANT: 116-120 Chestnut Properties LLC  
DOCKET NO.: 15-34246.001-R-1  
PARCEL NO.: 17-04-440-021-0000

The parties of record before the Property Tax Appeal Board are 116-120 Chestnut Properties LLC, the appellant, by attorney Liat R. Meisler, of Golan Christie Taglia LLP, 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:** \$35,504  
**IMPR.:** \$95,850  
**TOTAL:** \$131,354

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story masonry dwelling that contains 2,100 square feet of living area. The dwelling is 93 years old and features a full basement and one fireplace. The parcel contains 2,536 square feet of land area and is located in Chicago, North Chicago Township, Cook County. The subject property is a class 2-10 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the improvement assessment of the subject property is inequitable; no dispute was raised concerning the land assessment. In support of this argument, the appellant submitted descriptions and assessment information on five comparable dwellings located in the same neighborhood code as the subject property. The comparable dwellings were 127 to 132 years old and range in size from 1,964 to 2,592 square feet of living area. One of the comparables has central air conditioning and three of the comparables have one or two fireplaces. Two of the comparables have garages. The data provided by the appellant indicated the comparables had improvement assessments ranging from \$91,410 to \$115,495 or from \$42.05 to \$48.60 per square foot of living area. The appellant also submitted a copy of the decision issued by the board of review establishing a total assessment of \$201,083. The appellant also indicated the subject had an improvement assessment of \$165,579 or \$78.85 per square foot of living area. Based on this evidence the appellant requested the subject's

improvement assessment be reduced to \$95,850 or \$45.64 per square foot of living area which reflects the average improvement assessment of the five comparable on a per-square-foot basis.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

The appellant in this appeal submitted assessment information on five assessment comparables to demonstrate the subject was inequitably assessed. These comparables had improvement assessments that ranged from \$91,410 to \$115,495 or from \$42.05 to \$48.60 per square foot of living area. The subject has an improvement assessment of \$165,579 or \$78.47 per square foot of living area, which is above the range established by the only comparables contained in the record. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board by a letter dated August 23, 2017. Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: October 20, 2017



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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