



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

APPELLANT: Geoff Pierce
DOCKET NO.: 15-34699.001-R-1
PARCEL NO.: 14-31-418-039-0000

The parties of record before the Property Tax Appeal Board are Geoff Pierce, the appellant, by attorney Scott L. David, of Much Shelist 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: \$13,276
IMPR.: \$48,572
TOTAL: \$61,848

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, multi-family dwelling of masonry construction. The dwelling is approximately 120 years old and has 2,926 square feet of living area. Features of the dwelling include three apartment units, a full unfinished basement and central air conditioning. The property has a 3,319 square-foot site and is located 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.

When the appellant's attorney completed Section 2d of the appeal form, counsel indicated the appeal was being based on a recent appraisal. However, the appellant did not submit an appraisal, and the evidence that was submitted indicates the appeal is based on assessment inequity. In support of the equity argument, the appellant submitted information on four equity comparables with the same assigned neighborhood code as the subject. The comparable dwellings are two or three-story, multi-family dwellings of masonry construction. The dwellings are from 116 to 132 years old and contain from 3,066 to 3,295 square feet of living area.

Features include two to four apartment units and full basements, three of which are finished for apartments. One of the comparables has a two-car detached garage. The appellant's four equity comparables have improvement assessments ranging from \$46,481 to \$49,194 or from \$14.94 to \$15.16 per square foot of living area. In Section 2c of the appeal form, the appellant requested a reduction in the subject's improvement assessment to \$31,724 or \$10.84 per square foot of living area. In a brief submitted with the appeal, the appellant requested the subject's improvement be reduced to \$43,861 or \$14.99 per square foot of living area.

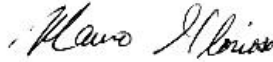
The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,848. The subject property has an improvement assessment of \$48,572 or \$16.60 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located on the same block as the subject or within a quarter-mile of the subject property. The dwellings are three-story, multi-family dwellings of masonry construction. The dwellings are from 107 to 130 years old and contain from 2,736 to 2,946 square feet of living area. Features include three or four bathrooms and full basements, with one having finished area for an apartment. One comparable has central air conditioning; another comparable has a fireplace; and two comparables have two-car garages. The board of review's four properties have improvement assessments ranging from \$47,606 to \$58,396 or from \$17.40 to \$20.60 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on a total of eight suggested equity comparables. The Board finds all of the comparables submitted had the same assigned neighborhood code as the subject. The Board finds the best evidence of assessment equity to be the board of review comparable #4. This property was the only comparable in the record to have central air conditioning like the subject, and it was also very similar in location, story height, exterior construction, age, living area and foundation. As further support, the Board finds the appellant's comparables and board of review comparables #1 through #3 were generally similar to the subject in most characteristics. The eight comparables submitted for this appeal had improvement assessments that ranged from \$46,481 to \$58,396 or from \$14.94 to \$20.60 per square foot of living area. The subject's improvement assessment of \$48,572 or \$16.60 per square foot of living area falls within the range established by the comparables submitted for this appeal. Based on this record, the Board finds the appellant was not able to 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: August 21, 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.

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PARTIES OF RECORD

AGENCY

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