



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

APPELLANT: Norm Oyen
DOCKET NO.: 15-34720.001-R-1
PARCEL NO.: 17-06-415-039-0000

The parties of record before the Property Tax Appeal Board are Norm Oyen, 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: \$9,300
IMPR.: \$64,383
TOTAL: \$73,683

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 masonry construction. Dwelling #1 is 127 years old and has 3,866 square feet of living area. Features include six apartment units, a full unfinished basement and central air conditioning. Dwelling #2 is a one and one-half story, multi-family dwelling of masonry construction. Dwelling #2 is 127 years old and has 904 square feet of living area. Features include two apartment units and a crawl-space foundation. The subject property has a 3,100 square-foot site and is located in Chicago, West Chicago Township, Cook County. Under the Cook County Real Property Assessment Classification Ordinance, both dwellings are classified as class 2-11 properties.

When the appellant's attorney completed Section 2d of the appeal form, counsel indicated the appeal was being based on a recent appraisal. However, no appraisal was submitted with the appeal. The appellant submitted a grid analysis with information on four equity comparables. In

the grid analysis, the appellant stated that dwelling #1 had an improvement assessment of \$64,383 or \$16.65 per square foot of living area; however, that calculation was arrived at by dividing the combined improvement assessment for both of the subject's dwellings by dwelling #1's living area. In support of this flawed argument, the appellant submitted information on four equity comparables for dwelling #1. The appellant did not present any information regarding dwelling #2. The comparables for dwelling #1 have the same assigned neighborhood and classification codes as the subject. The comparables are improved with three-story, multi-family dwellings of masonry construction. The dwellings are from 108 to 127 years old and range in size from 4,320 to 4,686 square feet of living area. The comparable dwellings had features similar to the subject in varying degrees. The appellant's four comparables had improvement assessments ranging from \$53,949 to \$55,749 or from \$11.53 to \$12.68 per square foot of living area.

The appellant also provided sale prices for two of the equity comparables. Comparable #1 sold in December 2014 for a price of \$775,500 or for \$165.81 per square foot of living area, land included. Comparable #4 sold in August 2014 for a price of \$800,000 or for \$185.19 per square foot of living area, land included. Based on the equity evidence, the appellant requested the subject's total assessment be reduced from \$73,683 to \$56,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,683 and a land assessment of \$9,300. Dwelling #1 has an improvement assessment of \$46,882 or \$12.13 per square foot of living area. Dwelling #2 has an improvement assessment of \$17,501 or \$19.36 per square foot of living area.

The subject's total assessment of \$73,683 reflects a market value of \$736,830, when applying the 10% level of assessment for class 2 residential properties under the Cook County Real Property Assessment Classification Ordinance. After allocating the subject's land assessment of \$9,300 equally between the subject's two dwellings, dwelling #1 has a market value of \$515,320 or \$133.30 per square foot of living area, land included,¹ and dwelling #2 has a market value of \$221,510 or \$245.03 per square foot of living area, land included.²

In support of its contention of the correct assessment, the board of review submitted four separate grid analyses with information on four equity comparables for each dwelling and market evidence for each dwelling. For dwelling #1, the board of review presented descriptions and assessment information on four equity comparables with the same assigned neighborhood and classification codes as the subject. Board of review comparable #4 is the same property as the appellant's comparable #2. The comparables are improved with two or three-story, multi-family dwellings of masonry construction. The dwellings are from 105 to 132 years old and range in size from 3,528 to 4,347 square feet of living area. The comparables have features similar to the subject in varying degrees. The board of review's comparables have improvement assessments that range from \$51,375 to \$58,068 or from \$12.58 to \$15.42 per square foot of living area.

For dwelling #2, the board of review presented descriptions and assessment information on three equity comparables with the same assigned neighborhood code as the subject. The comparables

¹ Dwelling #1's market value was calculated as follows: $\$46,882 + \$4,650 = \$51,532 \div .10 = \$515,320$.

² Dwelling #2's market value was calculated as follows: $\$17,501 + \$4,650 = \$22,151 \div .10 = \$221,510$.

are improved with one-story or one and one-half story dwellings of masonry or frame construction. The dwellings are 122 or 127 years old and range in size from 825 to 929 square feet of living area. The board of review's comparables have features similar to the subject in varying degrees. The comparable dwellings for dwelling #2 have improvement assessments that range from \$17,258 to \$21,143 or from \$20.92 to \$22.76 per square foot of living area.

In response to the two sale prices presented by the appellant, the board of review submitted information on four comparable sales for dwelling #1 that sold from April to September 2014 for prices that ranged from \$675,000 to \$862,950 or from \$161.41 to \$254.56 per square foot of living area, land included. The comparables have the same assigned classification and neighborhood codes as the subject. Their sites range from 3,000 to 3,200 square feet of land area. The comparables are improved with two or three-story multi-family dwellings of frame, stucco or masonry construction. The dwellings range in age from 114 to 137 years old and contain from 3,390 to 4,242 square feet of living area.

The board of review also provided a grid analysis with information on four comparable sales for dwelling #2. These properties sold from March to October 2014 for prices that ranged from \$270,000 to \$547,909 or from \$328.47 to \$592.98 per square foot of living area, land included. The comparables have the same assigned classification code as the subject. Their sites range from 2,496 to 3,150 square feet of land area. The comparables are improved with one-story dwellings of frame or frame and masonry construction. The dwellings range in age from 120 to 137 years old and contain from 822 to 924 square feet of living area. On the basis of this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends in part 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 based on inequity is not warranted.

The Board finds the equity comparables submitted for dwelling #1 were generally similar to the subject in most characteristics. These comparables have improvement assessments that ranged from \$11.53 to \$15.42 per square foot of living area. Dwelling #1 has an improvement assessment of \$12.13 per square foot of living area, thus demonstrating that dwelling #1 is not inequitably assessed. The Board also finds the appellant failed to present any evidence to dispute the assessment for dwelling #2. The board of review's three equity comparables for dwelling #2 have improvement assessments that ranged from \$20.92 to \$22.76 per square foot of living area. Dwelling #2 has an improvement assessment of \$19.36 per square foot of living area, thus demonstrating that dwelling #2 is not inequitably assessed. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's

improvements were inequitably assessed and a reduction in the subject's assessment based on inequity is not justified.

Although the appellant did not indicate that overvaluation was an additional basis of this appeal, the appellant also submitted market evidence. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

The Board finds the appellant submitted two comparable sales for dwelling #1 and the board of review submitted four comparable sales for dwelling #1 and four comparable sales for dwelling #2. The six comparable properties for dwelling #1 sold from April to September 2014 for prices that ranged from \$675,000 to \$862,950 or from \$161.41 to \$254.56 per square foot of living area, land included. Dwelling #1 has a market value of \$515,320 or \$133.30 per square foot of living area, land included, which is less than the market value of the comparable sales submitted for dwelling #1. The board of review submitted four comparable properties for dwelling #2 that sold from March to October 2014 for prices that ranged from \$270,000 to \$547,909 or from \$328.47 to \$592.98 per square foot of living area, land included. Dwelling #2 has a market value of \$221,510 or \$245.03 per square foot of living area, land included, which is less than the market value of the comparable sales submitted for dwelling #2. Based on this record, the Board finds the appellant was not able to demonstrate the subject property was overvalued and a reduction in the subject's assessment based on overvaluation 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.

PARTIES OF RECORD

AGENCY

**State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001**

APPELLANT

**Norm Oyen, by attorney:
Scott L. David
Much Shelist
191 North Wacker Drive
Suite 1800
Chicago, IL 60606-1615**

COUNTY

**Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602**