



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

APPELLANT: Maria Ochs  
DOCKET NO.: 15-35027.001-R-1 through 15-35027.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Maria Ochs, 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:

| <b>DOCKET NO</b> | <b>PARCEL NUMBER</b> | <b>LAND</b> | <b>IMPRVMT</b> | <b>TOTAL</b> |
|------------------|----------------------|-------------|----------------|--------------|
| 15-35027.001-R-1 | 17-22-309-077-0000   | 9,899       | 81,224         | \$91,123     |
| 15-35027.002-R-1 | 17-22-309-078-0000   | 6,412       | 20,306         | \$26,718     |

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 parcels that are improved with a three-story townhome of masonry exterior construction. The dwelling is approximately 12 years old and has 2,604 square feet of living area. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a two-car garage. The property's two parcels have a combined 1,042 square foot site and are located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends improvement assessment inequity as the basis of the appeal.<sup>1</sup> The subject's land assessment was not contested. In support of this improvement inequity argument,

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<sup>1</sup> The appellant's grid analysis did not correctly report both parcels combined total assessments for the land and improvements. However, the appellant correctly submitted the combined assessments within its "Addendum to Petition" disclosing the improvement assessments of \$81,224 for PIN 17-22-309-077-0000 and \$20,306 for PIN 17-22-309-078-0000 with a total combined improvement assessment for both parcels of \$101,530.

the appellant submitted information on five equity comparable properties located within the same neighborhood code and/or street as the subject property. The comparables are improved with three-story townhomes of masonry exterior construction that contain 2,530 square feet of living area. The dwellings are each 9 years old and lack basements. Other features are identical when compared to the subject. The comparables had improvement assessments ranging from \$45,195 to \$52,563 or from \$17.86 to \$20.78 per square foot of living area. Based on this evidence, the appellant requested within their "Addendum to Petition," the improvement assessments be reduced to \$41,693 for PIN 17-22-309-077-0000 and \$10,423 for PIN 17-22-309-078-0000 with a total combined reduction in the improvement assessments for both parcels of \$52,116 or \$20.01 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's combined two parcels of \$117,841. The subject property has a combined improvement assessment of \$101,530 or \$38.99 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity properties located within the same neighborhood code, same block and street as the subject property. The comparables were improved with three-story townhomes of masonry exterior construction that contains from 2,574 to 2,967 square feet of living area. The dwellings are each 12 years old and have partial or full basements with finished areas. Other features are identical when compared to the subject. The comparables had improvement assessments that ranged from \$134,079 to \$144,791 or from \$48.80 to \$52.11 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.

The Board finds the best evidence of assessment equity to be the board of review comparables which are located within the same neighborhood code, same block and street as the subject property. These comparables are also identical to the subject in design, exterior construction, age, and features. In addition, when compared to the subject, two comparables have identical dwelling sizes, two comparables have identical full finished basements and two comparables have partial finished basements. These comparables had improvement assessments that ranged from \$134,079 to \$144,791 or from \$48.80 to \$52.11 per square foot of living area. The subject's improvement assessment of \$101,530 or \$38.99 per square foot of living area is below the range of the best comparables contained in this record. The Board gave less weight to the appellant's comparables because they lacked basements when compared to the subject's full finished basement. 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: June 19, 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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