



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

APPELLANT: David Galowich
DOCKET NO.: 15-35174.001-R-1
PARCEL NO.: 14-33-310-046-0000

The parties of record before the Property Tax Appeal Board are David Galowich, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C. in Des Plaines; 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: \$25,461
IMPR.: \$70,787
TOTAL: \$96,248

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 is improved with a two-story dwelling of frame construction. The dwelling is approximately 127 years old and has 2,015 square feet of living area. Features of the home include a full finished basement, central air conditioning and a detached two-car garage. The property has a 2,829 square foot site and is located at 1808 North Hudson Avenue, Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables with the same assigned neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of frame or masonry construction. The dwellings are from 120 to 129 years old, and they have from 2,002 to 2,164 square feet of living area. The appellant's

comparable #1 has a partial finished basement; comparable #2 has a crawl-space foundation; and comparable #3 has a full unfinished basement. The appellant's comparable #2 has central air conditioning, and comparable #1 has a detached one and one-half car garage. The appellant's comparables have improvement assessments that range from \$44,100 to \$60,479 or from \$22.03 to \$28.79 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$52,913 or \$26.26 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$96,248 was disclosed. The subject property has an improvement assessment of \$70,787 or \$35.13 per square foot of living area. The board of review presented descriptions and assessment information on three suggested comparable properties with the same assigned neighborhood and classification codes as the subject. Two of the comparables were described as being located one-quarter mile from the subject property.¹ The comparables are improved with two-story dwellings of frame construction. Each dwelling is 127 years old, and they have from 1,887 to 2,090 square feet of living area. Each comparable has a full basement, two of which are finished. Each comparable has central air conditioning and a two-car garage, and two of the comparables also have a fireplace. The comparables have improvement assessments that range from \$73,621 to \$99,740 or from \$36.81 to \$49.52 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's attorney submitted a rebuttal brief. Counsel stated that the board of review had submitted "unconfirmed equity data" without any documentary evidence. Counsel also submitted the final decision for the 2016 tax year, dated March 14, 2017, of the Cook County Board of Review in which the appellant's 2016 final assessment was reduced from \$96,248 to \$90,062. Counsel requested that the subject's 2015 final assessment should not exceed \$90,062.

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 presented assessment data on a total of six suggested comparables. The Board finds that all of the comparables have the same assigned neighborhood and classification codes as the subject and were also very similar to the subject in age and living area. However, the Board finds the appellant's comparables were not as similar to the subject in features. The appellant's comparable #2 had a crawl-space foundation that was dissimilar from the subject's full finished basement. The appellant's comparables #1 and #3 did not have central air conditioning like the

¹ Comparable #2's street address (1823 North Hudson Avenue) indicates this property is located across the street from the subject property.

subject, and the appellant's comparables #2 and #3 did not have two-car garages like the subject. Due to these differences, the appellant's comparables received reduced weight in the Board's analysis.

The Board finds the best evidence of assessment equity in the record to be the comparables submitted by the board of review. The board of review comparables were the same age as the subject; comparable #1 was most similar to the subject in living area; and comparable #2 has a street address that indicates it is located across the street from the subject. Moreover, the board of review comparables were very similar to the subject in features. The board of review comparables had central air conditioning, two-car garages and full basements like the subject, and two of these basements had finished area like the subject. The board of review comparables had improvement assessments that ranged from \$36.81 to \$49.52 per square foot of living area. The subject's improvement assessment of \$35.13 per square foot of living area falls below the range established by the best comparables in this record. Although the appellant submitted a copy of a decision issued by the board of review reducing the subject's assessment for the 2016 tax year, the Board finds the best comparables in this record support the subject's assessment for the 2015 tax year. 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 for the 2015 tax year 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: 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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