



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

APPELLANT: Scott Miller  
DOCKET NO.: 15-35428.001-R-1  
PARCEL NO.: 13-13-403-006-0000

The parties of record before the Property Tax Appeal Board are Scott Miller, 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:

**LAND:** \$6,468  
**IMPR.:** \$86,491  
**TOTAL:** \$92,959

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 two-story dwelling of frame exterior construction with 3,482 square feet of living area. The dwelling is approximately 10 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a two-car garage. The property has a 3,080 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on five equity comparables located within a different assessment neighborhood code than the subject property. The comparables were improved with four, two-story dwellings and one, three-story dwelling of masonry exterior construction that ranged in size from 3,132 to 3,392 square

feet of living area. The dwellings range in age from 4 to 10 years old and have full basements with finished areas. Other features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$57,839 to \$66,214 or from \$18.11 to \$20.22 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$67,972 or \$19.52 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 \$92,959. The subject property has an improvement assessment of \$86,491 or \$24.84 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 within the subject's same assessment neighborhood code and .25 of a mile from the subject property. The comparables were improved with two-story frame dwellings that contain 3,083 square feet of living area. The dwellings are each 12 years old and have full basements with finished areas. Other features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$78,890 to \$82,193 or either \$25.59 and \$26.66 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

### **Conclusion of Law**

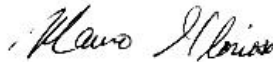
The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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 parties submitted nine suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their different assessment neighborhood codes and/or dissimilar three-story design when compared to the subject property.

The Board finds the best evidence of assessment equity to be the board of review comparables. Although these comparables are slightly smaller in dwelling size, they are located within the subject's same assessment neighborhood code and are most similar to the subject in design, exterior construction, age, foundation and other features. These comparables had improvement assessments that ranged from \$78,890 to \$82,193 or either \$25.59 and \$26.66 per square foot of living area. The subject's improvement assessment of \$86,491 or \$24.84 per square foot of living area is below the range of the most similar comparables contained in this record on a per-square-foot basis. The subject is above the range with its total improvement assessment which appears to be justified given its larger dwelling size. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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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