



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

APPELLANT: Eric Emery
DOCKET NO.: 15-36358.001-R-1
PARCEL NO.: 14-31-201-020-0000

The parties of record before the Property Tax Appeal Board are Eric Emery, the appellant, by attorney Abby L. Strauss of Schiller Strauss & Lavin PC 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: \$33,750
IMPR.: \$121,504
TOTAL: \$155,254

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, mixed-use building of masonry construction. The building is approximately 117 years old and has 8,000 square feet of building area. Features of the building include a commercial unit, four apartment units, central air conditioning and a partial unfinished basement.¹ The property has a 3,750 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-12 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

¹ The appellant's evidence disclosed the subject has four apartment units. The parties presented photographic evidence that revealed the subject has a commercial unit on the first floor.

with mixed-use buildings of masonry construction. The appellant did not provide information regarding the comparables' story height; however, the appellant's photographic evidence revealed each building is three-story in design. The buildings are from 118 to 132 years old and contain from 8,000 to 8,598 of building area. The buildings have either two or four apartment units; however, the appellant did not disclose the number of commercial units. Based on the appellant's photographic evidence, two of the buildings appear to have a commercial unit on their first floor. Each comparable has a partial unfinished basement, and one of the comparables has central air conditioning, two fireplaces, and a three-car garage. The comparables have improvement assessments that range from \$56,652 to \$113,801 or from \$7.08 to \$14.05 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$83,360 or \$21.58 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$155,254 was disclosed. The subject property has an improvement assessment of \$121,504 or \$15.19 per square foot of building area. The board of review presented descriptions and assessment information on four suggested comparable properties with the same assigned classification codes as the subject. Two of the comparables have the same assigned neighborhood code as the subject. The comparables are improved with three-story, mixed-use buildings of masonry construction. The buildings are from 10 to 132 years old and contain from 7,202 to 8,500 square feet of building area. The board of review did not disclose the number of commercial and apartment units in each building. However, based on the board of review's photographic evidence, each building appears to have a commercial unit on the first floor. Three comparables have unfinished basements, either full or partial; two comparables have central air conditioning; and one comparable has a four-car garage. The buildings have improvement assessments that range from \$117,736 to \$140,953 or from \$15.33 to \$17.62 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted a rebuttal, wherein counsel critiqued the board of review's evidence.

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 seven suggested comparables. Board of review comparables #3 and #4 were located in a different neighborhood than the subject; board of review comparables #1 and #4 were significantly newer than the subject; and board of review comparable #4 had a concrete slab foundation that was dissimilar from the subject's partial basement. As a result, board of review comparables #1, #3 and #4 received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the

appellant's comparables and board of review comparable #2. The Board finds these four comparables were very similar to the subject in location, design, exterior construction, age, building area and foundation. These comparables had improvement assessments that ranged from \$7.08 to \$16.61 per square foot of building area. The subject's improvement assessment of \$15.19 per square foot of building area falls within the range established by the best comparables in this record. 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

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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