



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

APPELLANT: Clybourn & Sheffield, LLC
DOCKET NO.: 15-36371.001-R-1
PARCEL NO.: 14-32-416-028-0000

The parties of record before the Property Tax Appeal Board are Clybourn & Sheffield, LLC, 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: \$24,750
IMPR.: \$69,891
TOTAL: \$94,641

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, multi-family dwelling of frame construction. The dwelling is approximately 132 years old and has 3,472 square feet of living area. Features of the dwelling include three apartment units, a full basement finished with an apartment and central air conditioning. The property has a 2,750 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-11 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 multi-family dwellings of frame or frame and masonry construction. The appellant did not provide the dwellings' story height; however, the appellant's photographic evidence reveals the dwellings are either two or three-story. The dwellings are from 111 to 137 years old. The

dwellings range in size from 3,165 to 3,843 square feet of living area and have from two to four apartment units. One of the comparables has a full unfinished basement and a garage, and the other two comparables do not have basements or garages. The comparables have improvement assessments that range from \$58,235 to \$74,939 or from \$17.74 to \$19.50 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$64,406 or \$18.55 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 \$94,641 was disclosed. The subject property has an improvement assessment of \$69,891 or \$20.13 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties with the same assigned neighborhood and classification codes as the subject. The comparables are improved with two or three-story, multi-family dwellings of masonry or frame and masonry construction.¹ The dwellings are from 122 to 128 years old and range in size from 3,053 to 3,440 square feet of living area. The board of review did not provide information on the number of apartment units. Each dwelling has a full basement; two comparables have central air conditioning; and three comparables have two-car garages. The comparables have improvement assessments range from \$74,459 to \$86,688 or from \$24.05 to \$25.20 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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. The Board finds that the appellant's comparables #2 and #3 did not have basements like the subject and board of review comparable #4 differed in story height from the subject. As a result, these three comparables received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and board of review comparables #1 through #3. These comparables were similar to the subject in location, story height, age, living area and foundation. The best comparables in the record had improvement assessments that range from \$67,838 to \$86,688 or from \$17.74 to \$25.20 per square foot of living area, respectively. The subject's improvement assessment of \$69,891 or \$20.13 per square foot of living area falls within the range of improvement assessments 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.

¹ In the grid analysis, the board of review identified comparable #2 as three-story and comparable #4 as two-story. However, the board of review's photographic evidence revealed that comparable #2 was two-story and comparable #4 was three-story in design.

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

AGENCY

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