



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

APPELLANT: Gisela Milani
DOCKET NO.: 15-36749.001-R-1
PARCEL NO.: 14-32-403-010-0000

The parties of record before the Property Tax Appeal Board are Gisela Milani, 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: \$21,600
IMPR.: \$56,634
TOTAL: \$78,234

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 three-story, multi-family dwelling of masonry construction. The dwelling is approximately 127 years old and has 2,457 square feet of living area. Features of the dwelling include three apartment units and a full unfinished basement. The property has a 2,400 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 masonry construction. The appellant did not provide the comparables' story height; however, the appellant's photographic evidence revealed the comparables are two-story in design. The dwellings are either 127 or 132 years old. The

comparables had features of varying degrees of similarity when compared to the subject. The appellant's grid analysis indicates the dwellings range in size from 2,288 to 2,482 square feet of living area, and their improvement assessments range from \$38,356 to \$48,536 or from \$15.85 to \$19.71 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$45,135 or \$18.37 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 \$78,234 was disclosed. The subject property has an improvement assessment of \$56,634 or \$23.05 per square foot of living area. The board of review presented descriptions and assessment information on four suggested comparable properties with the same assigned neighborhood and classification codes as the subject. Two of the comparables were described as being located on the same block as the subject property, and the other two properties are located one-quarter mile from the subject. The comparables are improved with three-story, multi-family dwellings of masonry construction. The dwellings are from 122 to 127 years old. The comparables had features of varying degrees of similarity when compared to the subject. The board of review's grid analysis indicates the dwellings range in size from 2,457 to 2,772 square feet of living area and their improvement assessments range from \$59,868 to \$72,259 or from \$23.45 to \$26.07 per square foot of living area. As part of the submission, the board of review described one of the comparables as being of deluxe quality, and the other three comparables and the subject were described as being of average quality. 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 the appellant's comparables were two-story buildings that differed from the subject's three-story design. The Board also finds board of review comparable #2 had significantly more living area than the subject and was described as being of deluxe quality. As a result, the appellant's comparables and board of review comparable #2 received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #4. The Board finds these comparables were described as being of average quality like the subject and they were also very similar to the subject in location, design, exterior construction, age, living area and most features. These comparables had improvement assessments that ranged from \$23.45 to \$25.39 per square foot of living area. The subject's improvement assessment of \$23.05 per square foot of living area falls below 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: April 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Gisela Milani, by attorney:
Abby L. Strauss
Schiller Strauss & Lavin PC
33 North Dearborn
Suite 650
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602