



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

APPELLANT: Dale Ansell
DOCKET NO.: 15-36793.001-R-1
PARCEL NO.: 17-33-201-012-0000

The parties of record before the Property Tax Appeal Board are Dale Ansell, the appellant, by Christopher G. Walsh, Jr., Attorney at Law, 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 **A Reduction** 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: \$10,937
IMPR.: \$43,068
TOTAL: \$54,005

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 parcel consists of a 3,125 square foot site that is improved with two buildings. Dwelling #1 is a two-story home of frame and masonry construction with 859 square feet of living area. The dwelling is 126 years old and features a full unfinished basement. Dwelling #1 is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

Dwelling #2 is a three-story apartment building of masonry exterior construction with 4,422 square feet of building area. The building is 126 years old and features a full unfinished basement. Dwelling #2 is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The subject property is located in Chicago, South Chicago Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal; no dispute was raised concerning the subject's land assessment. The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,371 consisting of a land assessment of \$10,937 and a total improvement assessment of 45,434.

Dwelling #1

As presented in the Board of Review Notes on Appeal, Dwelling #1 has an improvement assessment of \$14,151 or \$16.47 per square foot of living area.

The record in this appeal contains a proposed improvement assessment submitted by the board of review for Dwelling #1 of \$11,785 or \$13.72 per square foot of living area. The appellant was notified of this suggested assessment reduction for Dwelling #1 and was given thirty (30) days to respond if the offer was not acceptable. The appellant did not respond to the Property Tax Appeal Board by the established deadline.

The Property Tax Appeal Board finds that the assessed valuation proposed by the board of review for Dwelling #1 is appropriate and the proposed assessment will be incorporated in the Board's final decision.

Dwelling #2

As presented in the Board of Review Notes on Appeal, Dwelling #2 has an improvement assessment of \$31,283 or \$7.07 per square foot of building area.

In support of the inequity argument as to Dwelling #2, the appellant submitted information on four equity comparables located within 10 blocks of the subject property.¹ The comparables consist of a two-story and three, three-story masonry apartment buildings that were either 114 or 127 years old. The comparables range in size from 4,224 to 4,554 square feet of building area with full or partial unfinished basements. Comparable #1 also has a two-car detached garage feature. The comparables have improvement assessments ranging from \$24,325 to \$29,653 or from \$5.42 to \$6.57 per square foot of building area.

Based on this evidence, the appellant requested a reduction in the improvement assessment of the subject property.

In support of its contention of the correct assessment of Dwelling #2 the board of review submitted information on four equity comparables located in the same "subarea" as the subject property. The comparables consist of a two-story and three, three-story masonry apartment buildings that were either 124 or 127 years old. The comparables range in size from 4,032 to 4,290 square feet of building area with full unfinished basements. Three of the comparables also have two-car garages. The comparables have improvement assessments ranging from \$30,545 to \$32,277 or from \$7.27 to \$7.58 per square foot of building area.

¹ The appellant's analysis incorrectly applied the entire improvement assessment of the subject parcel to Dwelling #2 so as to reflect an improvement assessment for Dwelling #2 of \$10.27 per square foot of building area.

Based on this evidence, the board of review requested confirmation of the subject's assessment as to Dwelling #2.

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 as to Dwelling #2 and a reduction in the subject's assessment as to Dwelling #2 is not warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board as to the assessment of Dwelling #2. The Board has given reduced weight to appellant's comparable #2 and to board of review comparables #1, #3 and #4 which ranged in size from 4,032 to 4,278 square feet of building area as compared to the subject Dwelling #2 that contains 4,422 square feet of building area.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3 and #4 along with board of review comparable #3. These four comparables were most similar to the subject Dwelling #2 in size and had improvement assessments that ranged from \$24,325 to \$32,277 or from \$5.42 to \$7.52 per square foot of building area. The Dwelling #2 improvement assessment of \$31,283 or \$7.07 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 Dwelling #2's improvement assessment was inequitable and a reduction in the Dwelling #2's improvement 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: November 21, 2017



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

Dale Ansell, by attorney:
Christopher G. Walsh, Jr.
Attorney at Law
111 West Washington Street
Suite 1150
Chicago, IL 60602

COUNTY

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