



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

APPELLANT: Mark Campbell
DOCKET NO.: 15-37561.001-R-1
PARCEL NO.: 14-33-313-019-0000

The parties of record before the Property Tax Appeal Board are Mark Campbell, the appellant, by attorney David Lavin, 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: \$33,240
IMPR.: \$113,844
TOTAL: \$147,084

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 two improvements on a single parcel. Dwelling #1 is a three-story, multi-family dwelling of masonry construction. The dwelling is approximately 127 years old and has 4,708 square feet of living area. Features of dwelling #1 include six apartment units and a full unfinished basement. Dwelling #2 is a one and one-half story multi-family dwelling. The dwelling is approximately 127 years old and has 1,302 square feet of living area. Features of dwelling #2 include a full unfinished basement and central air conditioning. The subject property has a 3,360-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. The appellant's submission included an analysis of dwelling #1 using four comparables improved with three-

story, multi-family dwellings ranging in size from 4,500 to 4,986 square feet of living area. The dwellings ranged in age from 105 to 132 years old. Each comparable has six apartment units and a full unfinished basement. One comparable has central air conditioning and a two-car detached garage. The comparables have improvement assessments ranging from \$91,890 to \$97,077 or from \$19.47 to \$20.42 per square foot of living area. The appellant stated that dwelling #1 had an improvement assessment of \$116,844 or \$24.82 per square foot of living area; however, that calculation was arrived at by dividing the combined improvement assessment for both of the subject's dwellings by dwelling #1's living area. The appellant did not submit any information regarding the subject's dwelling #2. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$124,259.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,084. The subject's two dwellings have a combined living area of 6,010 square feet and a combined improvement assessment of \$116,844 or \$19.44 per square foot of combined living area.

For dwelling #1, the board of review submitted information on three equity properties that have the same assigned neighborhood and classification codes as the subject. The comparables are improved with three-story, multi-family dwellings of masonry construction. The dwellings are from 82 to 141 years old, and they range in size from 5,148 to 5,376 square feet of living area. The three comparable properties for dwelling #1 have improvement assessments that range from \$97,096 to \$99,994 or from \$18.60 to \$18.86 per square foot of living area.

For dwelling #2, the board of review submitted information on four equity properties that have the same assigned neighborhood code as the subject. Three of the comparables have a classification code of 2-03, and one of the comparables has a classification code of 2-12. The comparables are improved with three 1-story, single-family dwellings of masonry or frame and masonry construction and one 3-story, mixed-use building of masonry construction. The comparables are from 64 to 129 years old, and they range in size from 1,512 to 4,836 square feet of living/building area. The four comparable properties for dwelling #2 have improvement assessments that range from \$22,268 to \$92,589 or from \$12.72 to \$31.62 per square foot of living/building area.

In rebuttal, the appellant's attorney asserted that two of the board of review comparables had significantly more living area than the subject.

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 Board finds the parties submitted information on eleven comparable properties. The subject property is improved with two dwellings with a combined living area of 6,010 square feet. The parties provided seven comparables that were truly similar to dwelling #1, and the board of review provided four comparables for dwelling #2 that were not shown to be all that similar to dwelling #2. Without a specific break-out of the improvement assessment for each dwelling, the Property Tax Appeal Board cannot perform a meaningful analysis. The best that can be asserted is that the subject's two dwellings have a combined improvement assessment of \$116,844 or \$19.44 per square foot of combined living area. The seven comparables in this record submitted for dwelling #1 have improvement assessments ranging from \$18.60 to \$20.42 per square foot of living area. The subject's combined improvement assessment is within this range. The four comparables in this record submitted by the board of review for dwelling #2 have improvement assessments ranging from \$12.72 to \$30.58 per square foot of living/building area. The subject's combined improvement assessment is within this range. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that a reduction in the assessment based on assessment inequity is 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: July 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

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