



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

APPELLANT: Thomas Dorsey
DOCKET NO.: 15-37775.001-R-1
PARCEL NO.: 17-33-208-025-0000

The parties of record before the Property Tax Appeal Board are Thomas Dorsey, the appellant(s); 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: \$4,116
IMPR.: \$26,470
TOTAL: \$30,586

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 an 18 year-old, two-story, single-family townhome of masonry construction containing 1,230 square feet of living area. The subject is part of a multi-townhome development. Features of the home include a full unfinished basement, central air conditioning and a one-car garage. The property has a 1,176 square foot site located in South Chicago Township, Cook County. It is a Class 2 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 12 suggested equity comparables organized in four separate batches. Although the appellant appears before the Board *pro se*, he submitted a brief prepared and signed by Herbert B. Rosenberg. In any event, in the brief the appellant argued that his equity comparables are the best evidence of lack of uniformity because they were townhomes selected from outside the subject's townhome development. The appellant cited

Pace Realty Group v. Property Tax Appeal Board, 306 Ill.App.3d 718 (2nd Dist. 1999), for the proposition that the Board would err as a matter of law by selecting comparable properties which received the same assessment contested by the subject. The appellant requested a total assessment reduction to \$24,251.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,586. The subject property has an improvement assessment of \$26,470, or \$21.52 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables. Two of these comparable properties, #1 and #2, disclose the same Property Index Number (hereinafter, "PIN") Section Number in the as the subject; the other two comparables, #3 and #4, were selected from properties in a different PIN Section.

Conclusion of Law

The appellant 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 best evidence of assessment equity to be the appellant's comparables #4, #5 and #6 (all contained in the appellant's second batch of comparables), and the board of review's comparables #3 and #4. The board of review's best comparables were not located in the same townhome development as the subject, in accord with Pace Realty Group, *Id.* These comparables had improvement assessments that ranged from \$17.71 to \$21.55 per square foot of living area. The subject's improvement assessment of \$21.52 per square foot of living 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 holds that 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(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

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