



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

APPELLANT: Jennifer Nijman
DOCKET NO.: 15-37785.001-R-1
PARCEL NO.: 14-32-227-009-0000

The parties of record before the Property Tax Appeal Board are Jennifer Nijman, 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: \$28,125
IMPR.: \$197,467
TOTAL: \$225,592

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 dwelling of masonry construction with 3,850 square feet of living area. The dwelling is approximately 16 years old. Features of the home include a full finished basement, central air conditioning, four fireplaces and a two-car garage. The property has a 3,125 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-08 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 appellant did not provide any information regarding the comparables' proximity to the subject. The comparables are improved with dwellings of masonry construction. The appellant did not provide the comparables' story

height; however, based on photographic evidence provided by the appellant, the comparables appear to be either two-story or three-story. The dwellings are either 13 or 19 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 3,828 to 3,951 square feet of living area, and their improvement assessments range from \$132,200 to \$153,000 or from \$33.81 to \$38.72 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$139,948 or \$36.35 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 \$225,592 was disclosed. The subject property has an improvement assessment of \$197,467 or \$51.29 per square foot of living area. The board of review presented descriptions and assessment information on four suggested comparable properties that have the same assigned neighborhood and classification codes as the subject. Three of the comparables were described as being on the same block as the subject, and another comparable was described as being located a quarter of a mile from the subject. The comparables are improved with three-story dwellings of masonry construction. The dwellings are from nine to nineteen years old. The comparables had features of varying degrees of similarity when compared to the subject. As part of its submission, the board of review described the subject property as being in deluxe condition and the comparables as being in average condition. The board of review's grid analysis indicates the dwellings range in size from 3,833 to 4,042 square feet of living area and their improvement assessments range from \$208,115 to \$221,659 or from \$53.86 to \$55.18 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. Although all of the comparables submitted were generally similar to the subject in many ways, the Board finds the board of review comparables to be the best evidence of assessment equity due to their close proximity to the subject. The Board finds the board of review comparables had improvement assessments ranging from \$53.86 to \$55.18 per square foot of living area. The subject's improvement assessment of \$51.29 per square foot of living area falls below the range established by the comparables submitted for this appeal. The Board also considered the subject's deluxe condition. The subject had a lower improvement assessment than the board of review comparables which were described as being of average condition, thus demonstrating the subject was not inequitably assessed. Based on this record, the Board finds 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



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

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