



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

APPELLANT: Orchard LLC
DOCKET NO.: 15-37817.001-R-1
PARCEL NO.: 14-33-103-004-0000

The parties of record before the Property Tax Appeal Board are Orchard LLC, 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: \$33,660
IMPR.: \$123,434
TOTAL: \$157,094

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 situated on one parcel. Both parties described dwelling #1 as a two-story, multi-family dwelling of masonry construction; however, photographic evidence submitted by the parties indicates dwelling #1 is actually three-story in design. Dwelling #1 is approximately 142 years old and has 4,356 square feet of living area. Features of the dwelling include four apartment units and a full basement finished with an apartment. Dwelling #2 is a coach house with 1,400 square feet of living area. The property has a 3,740-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 is appealing only the assessment for dwelling #1. In support of this argument, the appellant submitted

information on four equity comparables for dwelling #1. The comparables have the same assigned neighborhood and classification codes as the subject. The comparables are improved with two or three-story, multi-family dwellings of masonry construction. The dwellings are from 123 to 141 years old and range in size from 4,214 to 4,744 square feet of living area. The comparables have either two or four apartment units. Three comparables have full basements finished for an apartment, and one comparable has a concrete slab foundation. Two comparables have central air conditioning and three comparables have garages, either one and one-half or two-car. The appellant's four comparables have improvement assessments range from \$66,200 to \$81,183 or from \$15.08 to \$17.26 per square foot of living area. Based on this evidence, the appellant requested a reduction in dwelling #1's improvement assessment to \$71,438 or \$16.40 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the combined total assessment for the subject's two parcels of \$157,094. Information regarding the improvement assessments for each of the subject's dwellings was provided by the appellant. Dwelling #1 has an improvement assessment of \$79,905 or \$18.34 per square foot of living area, and dwelling #2 has an improvement assessment of \$43,529 of \$31.09 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables for dwelling #1. The comparable properties have the same assigned neighborhood and classification codes as dwelling #1 and were described as being located one-quarter mile from the subject. The comparables are improved with two or three-story dwellings of masonry construction. The dwellings are 122 or 127 years old and range in size from 3,863 to 4,713 square feet of living area. The number of apartment units was not disclosed; however, the comparables have either two or three full bathrooms. Each comparable has a full basement, with two having finished area for an apartment. Two comparables have central air conditioning. The board of review's four comparables have improvement assessments that range from \$80,161 to \$95,656 or from \$19.35 to \$20.76 per square foot of living area. The board of review did not present any evidence regarding dwelling #2. Based on this evidence, the board of review requested confirmation of the subject's assessment.

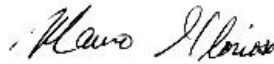
Conclusion of Law

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 assessment for the subject's dwelling #1 is not warranted.

The subject property consists of two improvements on one parcel. However, the subject of the appeal is just the improvement assessment of dwelling #1. The improvement assessment of dwelling #2 is not being contested. The parties submitted eight comparables for dwelling #1. All of the comparables submitted were two or three-story apartment buildings of masonry

construction. Despite differences in story height and foundation, the comparables were generally similar to dwelling #1 in location, age and living area. These comparables had improvement assessments that ranged from \$15.08 to \$20.76 per square foot of living area. Dwelling #1's improvement assessment of \$18.34 per square foot of living area falls within the range established by the comparables submitted for this appeal. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that dwelling #1's improvement was inequitably assessed and a reduction in dwelling #1'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: 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

AGENCY

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