



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

APPELLANT: Edward Neri
DOCKET NO.: 15-39568.001-R-1
PARCEL NO.: 15-13-209-001-0000

The parties of record before the Property Tax Appeal Board are Edward Neri, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$3,750
IMPR.: \$45,449
TOTAL: \$49,199

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2014 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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. Dwelling #1 is a 2-story multi-family dwelling of masonry construction containing 4,800 square feet of living area. The dwelling is 91 years old and features a full unfinished basement. Dwelling #2 is a 1.5-story dwelling of frame construction with 1,409 square feet of living area. The dwelling is 98 years old and features a full, unfinished basement. The subject is located in Forest Park, Proviso Township, Cook County. Dwelling #1 is classified as class 2-11 property and dwelling #2 is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of the appeal, the appellant submitted one grid analysis of comparables. The comparables are described as two-story class 2-11 dwellings ranging in size from 4,594 to 5,248 square feet of living area and

ranging in age from 91 to 116 years old. They have improvement assessments ranging from \$27,896 to \$37,264 or from \$5.79 to \$7.71 per square foot of living area. In the grid analysis, the appellant reported the subject's improvement assessment as \$45,449 or \$9.47 per square foot of living area. The appellant incorrectly analyzed the subject's assessment. The correct assessment is \$7.85 per square foot of living area given that there are two improvements on the parcel.

The appellant also submitted a copy of the 2014 Property Tax Appeal Board Final Administrative Decision (Docket #14-26974.001-R-1) in which the Property Tax Appeal Board reduced the assessed value of the subject to \$37,008. The assessment reflects a market value of \$370,080 at the 10% level of assessment for class 2 properties. In that appeal, neither party disclosed the presence of a second improvement on the parcel and the board of review did not submit any comparables. Based on this evidence, the appellant's attorney requested the subject's 2015 assessment be reduced based on a reduction in the prior year's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the subject parcel, including land and both dwellings, of \$49,199. The combined improvement assessment for both dwellings was \$45,449. The improvement assessment for dwelling #1 was \$37,670 or \$7.85 per square foot of living area. In support of the assessment of dwelling #1 the board of review submitted a grid analysis of three equity comparables with varying degrees of similarity when compared to the subject. The dwellings are class 2-11 properties that range in size from 4,096 to 5,304 square feet of living area and have improvement assessments ranging from \$34,506 to \$41,924 or from \$7.90 to \$8.42 per square foot of living area.

The improvement assessment for dwelling #2 was \$7,779 or \$5.52 per square foot of living area. In support of the assessment of dwelling #2 the board of review submitted a grid analysis of four class 2-03 equity comparables with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,398 to 1,618 square feet of living area and have improvement assessments ranging from \$14,747 to \$20,045 or from \$9.24 to \$14.34 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 Board gave little weight to the appellant's evidence based on missing or incomplete assessment information for dwelling #2 and thus an incorrect analysis of the assessment date.

The Board gave more weight to the board of review evidence which included assessment information for both dwellings. The comparables submitted by the board of review for dwelling #1 had improvement assessments ranging from \$34,506 to \$41,924 or from \$7.90 to \$8.42 per square foot of living area. The improvement assessment for dwelling #1 was \$37,670 or \$7.85 per square foot of living area which is within the range established by the board of review comparables.

The comparables submitted by the board of review for dwelling #2 had assessments ranging from \$14,747 to \$20,045 or from \$9.24 to \$14.34 per square foot of living area. The subject's improvement assessment for dwelling #2 is \$7,779 or \$5.52 per square foot of living area, which is below the range established by the board of review comparables for dwelling #2.

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 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: March 19, 2019



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

Edward Neri, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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