



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

APPELLANT: Jerome Donohoe
DOCKET NO.: 16-20203.001-R-1
PARCEL NO.: 05-35-400-012-0000

The parties of record before the Property Tax Appeal Board are Jerome Donohoe, 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: \$26,000
IMPR.: \$97,689
TOTAL: \$123,689

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 2016 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 contains 20,000 square feet of land with two improvements thereon. Improvement #1 is a 103-year old, two-story, single-family dwelling of masonry construction with 4,016 square feet of living area. Features of this home include: a full basement, central air conditioning, and two fireplaces. Improvement #2 is a 103-year old, two-story, single-family dwelling of frame and masonry construction with 840 square feet of living area. The subject is located in Evanston Township, Cook County. The subject's improvements are classified as a class 2-06 and 2-05, residential 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. They are improved with a frame, frame and masonry or masonry, single-family dwelling. The improvements range: in age from 80 to 118 years; in size from 3,904 to 4,449 square feet of living area; and in improvement assessments from \$16.00 to \$19.77 per square foot. Amenities include central air conditioning, one or two fireplaces, and either a two-car or a four-car garage.

At hearing, the appellant's attorney asserted that the subject's improvement size of 4,016 was for both buildings; however, he also stated that he had no personal knowledge of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,689. The subject property has an improvement assessment for improvement #1 of \$71,890 or \$17.90 per square foot of living area and an improvement assessment for improvement #2 of \$25,799 or \$30.71 per square foot. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables for each of the subject's improvements.

As to improvement #1, the comparables are improved with a two-story, masonry or stucco, single-family dwelling located either within on the subject's block or within a two-block radius of the subject. The improvements range: in age from 80 to 103 years; in size from 3,910 to 4,449 square feet of living area; and in improvement assessments from \$19.77 to \$22.00 per square foot. Amenities include: a full basement, central air conditioning, one or two fireplaces, and from a two-car to a three and one-half car garage. Sales data was also submitted for comparable #2.

As to improvement #2, the comparables are improved with a one-story or one and one-half story, frame, frame and masonry or stucco, single-family dwelling. The improvements range: in age from 78 to 106 years; in size from 796 to 903 square feet of living area; and in improvement assessments from \$30.85 to \$42.42 per square foot. Three properties contain a two-car garage. Sales data was also submitted for comparables #3 and #4.

At hearing, the board's representative testified that the subject property contained two distinct improvements. In addition, she testified that the assessing practice with two distinct living structures or residences require that they be assessed distinctly.

The appellant submitted no written rebuttal evidence.

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 best evidence of assessment equity regarding the subject's improvement #1 to be *appellant's comparables #1 and #2 as well as the board of review's comparables #3 and #4*. These four comparables had improvement assessments that ranged from \$16.00 to \$22.00 per square foot of living area. The subject's improvement assessment for improvement #1 of \$17.90 per square foot of living area falls within the range established by the best comparables in this record. The Board accorded diminished weight to the remaining properties due to a disparity in improvement age and/or size.

The Board finds the best evidence of assessment equity regarding the subject's improvement #2 to be *the board of review's comparables*. These four comparables had improvement assessments that ranged from \$30.85 to \$42.42 per square foot of living area. The subject's improvement assessment for improvement #2 of \$30.71 per square foot of living area falls below the range established by the best comparables in this record. The Board finds that the appellant did not submit any evidence to contest the assessment of improvement #2.

Based on this record, the Board finds the appellant *did not* demonstrate with clear and convincing evidence that the subject's improvements were 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: April 21, 2020



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

Jerome Donohoe, 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