



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Bruce Ronson
DOCKET NO.: 16-20469.001-R-1 through 16-20469.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Bruce Ronson, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-20469.001-R-1	15-01-101-018-0000	\$4,900	\$27,678	\$32,578
16-20469.002-R-1	15-01-101-019-0000	\$4,202	\$27,678	\$31,880

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 consists of two parcels that are improved with a 1.5-story, single family dwelling of frame and masonry exterior construction.¹ The dwelling is approximately 61 years old and has 3,303 square feet of living area. Features of the home include a full finished basement, two fireplaces, and a two-car garage. The property's two parcels have a combined 11,378 square foot site and are located in River Forest, River Forest Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The subject is described as a "1.5-1.9-story" dwelling by the appellant and a "1.5-story" dwelling by the board of review. Additionally, both parties' grid analyses differ whether the subject has central air conditioning, and both parties did not include the correct combined square foot and total assessment information for both parcels. The Board finds these discrepancies will not prevent the Board from determining the correct assessment of the subject property based on the evidence in this record.

The appellant submitted two "Residential Appeals" forms. The initial appeal postmarked 11-21-2016 was to request an extension of time to file a completed appeal with supporting documentation postmarked 10-16-2017. The grid analyses submitted in the appellant's "Residential Appeal" postmarked 10-16-2017 and the "Board of Review - Notes on Appeal" only included the subject's property information for the PIN 15-01-101-018-0000 and no property information for PIN 1-01-101-019-0000 and did not include the combined square footage and assessments for the land and the improvement. This will not prevent the Board from issuing a final decision. For the purposes of this appeal, the Board will include in its analysis the subject's parcel, land and improvement assessment information as reported in the grid analysis from the appellant's "Residential Appeal" postmarked 11-21-2016 and from the Property Tax Appeal Board's "Addendum to Petition."

The appellant submitted within their appeal postmarked 10-16-2017 the final decision of the Cook County Board of Review, dated 11/01/2016, for the 2016 assessment year. The "Board of Review Final" total assessments are \$32,578 for PIN #15-01-101-018-0000 and \$31,880 for PIN 15-01-101-019-0000. The subject's two parcels have a combined total assessment of \$64,458. The Board finds the two parcels have a combined 11,378 combined square feet of land, \$9,102 combined land assessment, 3,303 combined square feet of living area, and \$55,356 combined total improvement assessment or \$16.76 per square foot of living area.

The appellant marked contention of law² and improvement assessment inequity as the bases of the appeal. In support of this improvement inequity argument, the appellant submitted information on five equity comparable properties, three of which are located within the same neighborhood code as the subject. The comparables are improved with similar class 2-04 dwellings of masonry, stucco, or frame and masonry exterior construction ranging in size from 3,126 to 3,352 square feet of living area. The dwellings range in age from 55 to 101 years old and have partial or full unfinished basements, unlike the subject. Three comparables have central air conditioning, four comparables have one or two fireplaces, and each comparable has a one-car or a two-car garage. The comparables have improvement assessments ranging from \$45,865 to \$50,896 or from \$14.17 to \$15.40 per square foot of living area. Based on the Property Tax Appeal Board's "Addendum to Petition", the appellant has requested the improvement assessments be reduced to \$24,442 for PIN 15-01-101-018-0000 and \$24,442 for PIN 15-01-101-019-0000 with a total combined improvement assessment for both parcels of \$48,884 or \$14.80 per square foot of living area.

In support of its contention of the correct assessment, the board of review in its "Board of Review Notes on Appeal" submitted information on three equity properties located within the same neighborhood code as the subject property. The comparables were improved with similar Class 2-04 dwellings of frame or masonry exterior construction that range in size from 2,165 to 2,760 square feet of living area, unlike the subject. The dwellings are 60 or 62 years old and have partial or full finished basements, central air conditioning, one or two fireplaces, and a two-car garage. The comparables have improvement assessments ranging from \$36,242 to \$44,408

² The bases for the appeal was contention of law and assessment equity; however, counsel's legal brief is the same as the inequity argument; uniformity of assessment.

or from \$16.09 to \$17.95 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

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 recognizes none of the eight comparables submitted by both parties are truly similar to the subject. Both parties' comparables are inferior to the subject property with their considerably older ages, considerably smaller dwelling sizes, and/or dissimilar unfinished basement areas when compared to the subject. Both parties' comparables have improvement assessments ranging from \$14.17 to \$17.95 per square foot of living area. The subject's improvement assessment of \$16.76 per square foot of living area falls within the range established by both parties' comparables. After considering adjustments and differences in both parties' comparables, 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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:

C E R T I F I C A T I O N

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 23, 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

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