



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

APPELLANT: Lynn Harold Thompson
DOCKET NO.: 16-24275.001-R-1
PARCEL NO.: 14-19-435-041-0000

The parties of record before the Property Tax Appeal Board are Lynn Harold Thompson, the appellant, by attorney Noah J. Schmidt, 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:

LAND: \$31,250
IMPR.: \$38,392
TOTAL: \$69,642

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 a 3-story, mixed-use building of masonry construction. The building is approximately 120 years old and has 5,501 square feet of building area. Features include four apartment units, a partial unfinished basement and a 2-car garage. The number of commercial unit(s), if any, was not disclosed by either party. The property has a 6,250 square-foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-12 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 five equity comparables with the same classification code as the subject. Two of the comparables have the same neighborhood code as the subject. The comparables are improved with 2-story, mixed-use buildings of frame or masonry construction. The buildings are from 100 to 127 years old and contain from 4,450 to

5,880 square feet of building area. The comparables have from two to five apartment units; however, the appellant did not report information regarding the number of commercial units and basements on the grid analysis. The appellant did provide property data sheets for four of the five comparables. These properties have one or two commercial units and full or partial unfinished basements. The comparables have improvement assessments that range from \$21,819 to \$26,880 or from \$3.99 to \$5.05 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$26,624 or \$4.84 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$69,642 was disclosed. The subject property has an improvement assessment of \$38,392 or \$6.98 per square foot of building area. The board of review presented descriptions and assessment information on four comparable properties that have the same neighborhood code as the subject. Only two of the comparables have the same classification code as the subject. One of the comparables is located on the same block as the subject property, and two others are located a quarter-mile from the subject. The comparables are improved with two, 3-story, mixed-use buildings and two, 3-story, multi-family buildings of masonry construction. The buildings are from 112 to 124 years old and contain from 5,265 to 5,928 square feet of building area. The comparables have full or partial unfinished basements. The board of review did not report the number of apartment and commercial units per building. The comparable properties have improvement assessments that range from \$39,751 to \$78,392 or from \$7.55 to \$14.29 per square foot of building 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 nine suggested comparables. The Board finds the appellant's comparables are 2-story buildings, not 3-story like the subject, and three of the appellant's comparables have different neighborhood codes than the subject. Due to these differences, the appellant's comparables reduced weight in the Board's analysis. Board of review comparables #2 and #4 have a different classification code than the subject and also received reduced weight.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3. The Board finds these comparables are 3-story, mixed-use buildings like the subject, and they are very similar to the subject in location, age, building area and foundation. Board of review comparables #1 and #3 have improvement assessments of \$55,254 and \$39,751 or \$9.32 and \$7.55 per square foot of building area, respectively. The subject's improvement assessment

of \$38,392 or \$6.98 per square foot of building area falls below the improvement assessments of the best comparables in this record. After considering adjustments to the comparables for differences from the subject, 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: August 20, 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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