



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

APPELLANT: David Kling
DOCKET NO.: 16-25099.001-R-1
PARCEL NO.: 14-20-327-026-0000

The parties of record before the Property Tax Appeal Board are David Kling, 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: \$17,780
IMPR.: \$53,789
TOTAL: \$71,569

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 is improved with two dwellings situated on one parcel.¹ Improvement #1 is a two-story, multi-family dwelling of frame exterior construction containing 3,240 square feet of building area. The dwelling is approximately 128 years old, has a full unfinished basement, and central air conditioning. Improvement #2 is a one and one-half-story dwelling of frame exterior construction containing 1,006 square feet of living area. The dwelling is approximately 132 years old, has crawl space foundation, and central air conditioning. The parcel has a 3,175 square foot site located in Chicago, Lake View Township, Cook County. Under the Cook County Real Property Assessment Classification Ordinance, Improvement #1 is classified as a Class 2-11 property and Improvement #2 is a Class 2-03 property.

¹ The "Board of Review – Notes on Appeal" shows there are two improvements on the property, a class 2-11 and class 2-03, which was not disclosed by appellant's counsel. The property description for Improvement #2 was obtained from the board of review's evidence and not refuted by the appellant.

The appellant contends assessment inequity with respect to only Improvement #1 as the basis of the appeal but utilized the improvement assessments for both dwellings in their analysis. In support of this argument, the appellant submitted information on three suggested equity comparables. The comparables are located within the subject's same neighborhood code and are improved with Class 2-11, multi-family buildings of frame or masonry exterior construction containing from 3,105 to 3,626 square feet of building area. The buildings range in age from 112 to 129 years old and have full basements, two of which have an apartment. One comparable has central air conditioning, and one comparable has a two-car detached garage. The comparables have improvement assessments that range from \$33,300 to \$37,640 or from \$9.54 to \$12.12 per square foot of building area. The appellant's counsel listed the total improvement assessment associated for both improvement assessments when calculating the improvement assessments per square foot for Improvement #1 of \$53,789 or \$16.60 per square foot of building area. Based on this evidence, the appellant requested that the total assessment be reduced to \$51,800.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,569. The subject has a total improvement assessment of \$53,789. Improvement #1 has an improvement assessment of \$34,329, or \$10.60 per square foot of building area. Improvement #2 has an improvement assessment of \$19,460, or \$19.34 per square foot of living area. In support of its contention of the correct assessment for Improvement #1, the board of review submitted information on four suggested equity comparables. The comparables are located within the subject's same neighborhood code and are improved with Class 2-11, multi-family buildings of frame, masonry, or frame and masonry exterior construction containing from 2,823 to 3,708 square feet of building area. The buildings range in age from 22 to 132 years old. These comparables have partial or full basements with two having an apartment or finished area. Three comparables have central air conditioning, one comparable has one fireplace, and two comparables have a one-car or a two-car garage. The comparables have improvement assessments that range from \$55,474 to \$72,558 or from \$16.62 to \$25.70 per square foot of building area. Based on this evidence, the board of review requested that the assessment be confirmed.

In support of its contention of the correct assessment for Improvement #2, the board of review submitted information on four suggested equity comparables. The comparables are located within the subject's same neighborhood code and are improved with Class 2-03 dwellings of frame exterior construction containing from 1,101 to 1,452 square feet of living area. The dwellings range in age from 99 to 132 years old and have partial or full basements with one having finished area. Three comparables have a one-car or a two-car garage. The comparables have improvement assessments that range from \$38,057 to \$49,256 or from \$31.66 to \$37.99 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The appellant 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.

For Improvement #1, the parties submitted seven suggested comparables for the Board's consideration. The Board gives less weight to the board of review comparable #2 due to its considerably newer age when compared to the subject's age. The Board finds the best evidence of assessment equity for Improvement #1 to be the appellant's comparables as well as the board of review comparables #1, #3 and #4. These comparables are most similar to the subject in location, age, dwelling size, and some features. These comparables have improvement assessments that range from \$33,300 to \$72,558 or from \$9.54 to \$25.70 per square foot of building area. Improvement #1 has an improvement assessment of \$34,329 or \$10.60 per square foot of building area, which falls at the lower end of the range established by the most similar comparables contained in this record.

For Improvement #2, the Board recognizes the only evidence of assessment equity to be the board of review comparables. These comparables have improvement assessments that range from \$38,057 to \$49,256 or from \$31.66 to \$37.99 per square foot of living area. The assessment for Improvement #2 of \$19,460 or \$19.34 per square foot of living area falls below the range established by these comparables, which is logical considering the subject's smaller size and inferior features.

After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessments for Improvement #1 and Improvement #2 does not warrant a reduction. The Board further finds the appellant's equity analysis prepared by counsel is misleading. Counsel failed to disclose the fact the subject parcel was improved with two dwellings and used the assessed values for both dwellings in an attempt to demonstrate a lack of uniformity with respect to only Improvement #1. 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.

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 appears to exist 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

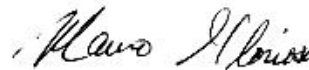
DISSENTING: _____

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

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