



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

APPELLANT: Robert Glascott
DOCKET NO.: 16-25430.001-R-1
PARCEL NO.: 14-29-110-012-0000

The parties of record before the Property Tax Appeal Board are Robert Glascott, the appellant, by attorney George J. Relias, of Relias Law Group, 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: \$16,875
IMPR.: \$58,844
TOTAL: \$75,719

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 3,125 square foot parcel of land with two improvements thereon. The first improvement contains a 137-year old, two-story, frame, multi-family dwelling with 2,656 square feet of living area and three apartments. The second improvement contains a 137-year old, two-story, multi-family dwelling with 1,740 square feet of living area and two apartments therein. The property is located in Lakeview Township, Cook County. The subject is classified as a class 2-11, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of this appeal. In support of this argument, the appellant submitted information on five comparables. They are improved with a

multi-family dwelling of frame construction located within a two-block radius of the subject. The improvements ranged: in age from 127 to 137 years; in size from 2,460 to 2,898 square feet of living area; and in improvement assessments from \$13.42 to \$14.64 per square foot. Amenities included a full basement, while two properties also contained garage area. The appellant submitted copies of the board of review's initial and re-review decisions, where each reflected a no change in the subject property's total assessment of \$75,719. In addition, the appellant completed the pleadings section IV indicating that the property sold in March, 2015 for a price of \$700,000 without further documentation.

At hearing, the appellant's attorney asserted that the subject property was not owner-occupied and was purchased for investment purposes. Further, he stated that he was unaware that there were two improvements on the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for an incorrect subject property on its grid sheet analysis. However, the comment section of the Notes' initial page indicated that the subject contained two improvements, while listing the correct street address for the subject property. The breakdown of improvement assessments were as follows: first improvement with 2,656 square feet contained an improvement assessment of \$13.55 per square foot of living area; and the second improvement with 1,740 square feet contained an improvement assessment of \$13.13 per square foot of living area. In support of this data, copies of the property characteristics were submitted for the entire property providing descriptive and assessment details on both improvements.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. They are improved with a multi-family dwelling of frame construction, all of which were located within the subject's neighborhood. The improvements ranged: in age from 127 to 137 years; in size from 2,207 to 3,290 square feet of living area; and in improvement assessments from \$15.75 to \$26.81 per square foot. The properties sold from October, 2014 to October, 2016 for prices that ranged from \$93.33 to \$108.37 per square foot. Amenities included: a full basement with an apartment therein, while two properties also contained a garage.

At hearing, the board of review's representative rested on the evidence submissions. He testified that the aerial photograph submitted into evidence by the board reflected the correct subject property.

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.

Initially, the Board finds that the appellant incorrectly accorded the entire improvement assessment to one of two improvements on the subject property. Therefore, the Board will construe the appellant to solely appeal the assessment of the first improvement in this 2016 appeal. Thereby, the Board finds that there was no evidence submitted to dispute the improvement assessment of the second building on the subject property.

The Board finds the best evidence of assessment equity to be the *appellant's comparables #2 and #5 as well as the board of review's comparables #1 and #3*. These four comparables had improvement assessments that ranged from \$13.69 to \$26.81 per square foot of living area. The subject's improvement assessment for the first improvement of \$13.55 per square foot of living area falls below the range established by the best comparables in this record. 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: May 26, 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

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