



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

APPELLANT: 3308 N. Clifton Chicago, LLC
DOCKET NO.: 16-25466.001-R-1
PARCEL NO.: 14-20-414-015-0000

The parties of record before the Property Tax Appeal Board are 3308 N. Clifton Chicago, LLC, the appellant(s), by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman 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: \$17,360
IMPR.: \$78,375
TOTAL: \$95,735

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 improvements. Improvement #1 is a three-story, multi-family dwelling of masonry construction with 3,735 square feet of living area. Improvement #2 is a one and one-half story dwelling with 990 square feet of living area. The property has a 3,100 square foot site located in Lake View Township, Cook County. The subject is classified as a class 2 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 eight equity comparables. The appellant's evidence does not include Improvement #2 and combines the assessment of Improvement #1 and Improvement #2.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,735. Improvement #1 has an improvement assessment of \$51,876 or \$13.89 per square foot of living area. Improvement #2 has an improvement assessment of \$26,499 or \$26.77 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables for Improvement #1 and four comparables for Improvement #2.

In written rebuttal, the appellant stated the board of review issued a reduction in 2017 based on similar evidence.

Conclusion of Law

The appellant's attorney stated in written rebuttal that the subject property's 2017 assessment was reduced by the Cook County Board of Review based on "similar evidence." The appellant submitted a copy of the 2017 board of review decision that indicates the subject's 2017 assessment was reduced from \$95,735 to \$90,827. In Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974) and 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979), the court found, "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". The Board finds that the facts of the Hoyne and 400 Condominium cases are different from the facts at hand. The Hoyne and 400 Condominium cases involved glaring errors in the subject properties' assessments. In the case at hand, there is no evidence of an error in the calculation of the subject's assessment and the Board finds a reduction from \$95,735 to \$90,827 is not "substantial" As such, the Board finds a reduction on this basis is not warranted.

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 for Improvement #1 to be the board of review's comparable properties #1, #2, #3, and #4. These comparables had improvement assessments that ranged from \$14.98 to \$16.67 per square foot of living area. Improvement #1's improvement assessment of \$13.89 per square foot of living area falls below the range established by the best comparables in this record. The Board finds the best evidence of assessment equity for Improvement #2 to be the board of review's comparable properties #1, #2, #3, and #4. These comparables had improvement assessments that ranged from \$37.63 to \$43.55 per square foot of living area. Improvement #2's improvement assessment of \$26.77 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 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

3308 N. Clifton Chicago, LLC, by attorney:
Steven Kandelman
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
Suite 2300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602