



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

APPELLANT: Steven Levitt
DOCKET NO.: 16-25511.001-R-1
PARCEL NO.: 14-20-102-005-0000

The parties of record before the Property Tax Appeal Board are Steven Levitt, 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: \$20,160
IMPR.: \$55,286
TOTAL: \$75,446

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 one and one-half story dwelling of frame exterior construction containing 1,478 square feet of living area. The dwelling is approximately 117 years old and has a full unfinished basement. Improvement #2 is a one-story dwelling of masonry exterior construction containing 1,104 square feet of living area. The dwelling is approximately 121 years old and has a full unfinished basement. The parcel has a 3,600 square foot site located in Chicago, Lake View Township, Cook County. The subject is classified as a Class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The "Board of Review – Notes on Appeal" shows there are two improvements on the property, 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 assessment 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 2-03 dwellings of frame exterior construction containing from 1,498 to 1,777 square feet of living area. The dwellings are 117 or 127 years old. One comparable has a slab foundation, and two comparables have full basements with one having finished area. One comparable has central air conditioning, two comparables have one or three fireplaces, and two comparables have a two-car garage. The comparables have improvement assessments that range from \$46,723 to \$57,647 or from \$30.00 to \$32.44 per square foot of living area. The appellant's counsel listed the total improvement assessment associated for both improvement assessments when calculating the improvement assessment per square foot for Improvement #1 of \$55,286 or \$37.41 per square foot of living area. Based on this evidence, the appellant requested that the total assessment be reduced to \$66,288.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,446. Improvement #1 has an improvement assessment of \$31,888 or \$21.58 per square foot of living area. Improvement #2 has an improvement assessment of \$23,398, or \$21.19 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 that are located within the subject's same neighborhood code. The comparables are improved with Class 2-03, 1.5-story dwellings of frame exterior construction containing from 1,491 to 1,628 square feet of living area. The dwellings range in age from 112 to 127 years old and have full basements with one having finished area. Two comparables have central air conditioning, one comparable has one fireplace, and two comparables have a two-car garage. The comparables have improvement assessments that range from \$41,978 to \$59,011 or from \$26.70 to \$39.58 per square foot of living 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 that are located within the subject's same neighborhood code. The comparables are improved with Class 2-03, 1-story or 1.5-story dwellings of frame exterior construction containing from 1,008 to 1,261 square feet of living area. The dwellings are 117 or 127 years old and have full unfinished basements. One comparable has a one-car garage. The comparables have improvement assessments that range from \$36,929 to \$43,870 or from \$34.45 to \$36.64 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 appellant's comparable #2 due to its dissimilar slab foundation when compared to the subject's full unfinished basement. The Board finds the best evidence of assessment equity for Improvement #1 to be the appellant's comparables #1 and #3 and the board of review comparables because they are most similar to the subject in location, design, age, foundation, and some features. These comparables have improvement assessments that range from \$26.70 to \$39.58 per square foot of living area. Improvement #1 has an improvement assessment of \$21.58 per square foot of living area which falls below the range of the most similar comparables contained in this record on a per-square-foot basis.

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 \$34.45 to \$36.64 per square foot of living area. The assessment for Improvement #2 of \$21.19 per square foot of living area falls below the range established by these comparables.

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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