



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

APPELLANT: 74 Avalon, LLLP
DOCKET NO.: 16-29426.001-R-1 through 16-29426.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 74 Avalon, LLLP, 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 **A Reduction** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-29426.001-R-1	20-26-417-038-0000	2,440	6,386	\$8,826
16-29426.002-R-1	20-26-417-039-0000	2,440	6,386	\$8,826
16-29426.003-R-1	20-26-417-040-0000	2,440	0	\$2,440

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 three land parcels containing 9,150 square feet of land. The land is improved with an improvement that spans a portion of each land parcel. The improvement is a 139-year old, two-story, multi-family dwelling with masonry exterior construction and four apartments, therein. The property is located in Hyde Park 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 three comparables. They are improved with a

137-year old, multi-family dwelling each containing 3,280 square feet of living area with masonry exterior construction. They are located within a one-block radius of the subject property. The improvements ranged in units from three to four apartments and in improvement assessments from \$3.72 to \$4.14 per square foot. In support of this data, the appellant submitted copies of each comparable's printout from the Cook County Assessor's website. Each printout indicated that the suggested comparable is located on a solitary land parcel.

As to the subject property, the appellant submitted copies of the Cook County Assessor's property record cards and the building residential records for PINs -038 and -039. The records indicate that the improvement is prorated over these two main land parcels with the subject's improvement square footage of 1,640 square feet accorded to each of these two parcels, resulting in a total square footage of 3,280 square feet of living area. Moreover, the appellant submitted a copy of the subject's aerial photograph that not only depicted the subject's improvement spanning three land parcels, but also depicted the appellant's three comparables, each on a solitary land parcel.

At hearing, the appellant's attorney asserted that the subject property was inequitably assessed.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for only one of the subject's three parcels. In reviewing the Cook County board of review's decision, the subject's three parcels contained a total assessment of \$27,262 or an improvement assessment of \$19,942 or \$6.08 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables. They are improved with a multi-family dwelling of frame or masonry construction, all of which were located within a two-block radius of the subject. The improvements ranged: in age from 137 to 139 years; in size from 1,520 to 1,640 square feet of living area; and in improvement assessments from \$6.08 to \$6.33 per square foot. Sale data was provided for comparable #2.

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.

In written rebuttal, the appellant's attorney indicated that the board's Notes reflects data on only one of three subject parcels and that the subject's improvement is prorated over multiple parcels.

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 *met* this burden of proof and a reduction in the subject's assessment *is* warranted.

Initially, the Board finds that the board of review incorrectly submitted subject data on only one of the subject's multiple parcels.

The Board finds the best evidence of assessment equity to be *the board of review's comparables*. These comparables had improvement assessments that ranged from \$3.72 to \$4.14 per square foot of living area. The subject's improvement assessment of \$6.08 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant *did* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *is* 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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