



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

APPELLANT: Joe Guest
DOCKET NO.: 16-30477.001-C-1
PARCEL NO.: 09-36-101-062-0000

The parties of record before the Property Tax Appeal Board are Joe Guest, the appellant(s), by attorney Mark Volpe, of Worssek & Vihon 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: \$7,264
IMPR.: \$44,145
TOTAL: \$51,409

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 two masonry constructed townhome style improvements. Improvement #1 is a one-story dwelling with 1,421 square feet of living area. Improvement #2 is a one-story dwelling with 936 square feet of living area. The combined living square footage is 2,357. The improvements are 56 years old. The property has an 8,072 square foot site located in Maine Township, Cook County. The subject is classified as a class 2-95 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 four equity comparables. The Board notes the appellant combined the improvement assessments and square footage for both of the subject improvements.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,409. Improvement #1 has an improvement assessment of \$19,122, or \$13.45 per square foot of living area. Improvement #2 has an improvement assessment of \$25,023, or \$26.73 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have assessments that ranged from \$18.18 to \$19.93 per square foot of living area. The Board notes the board of review submitted the same comparable properties for Improvement #1 and Improvement #2. In addition, these are the same comparable properties as submitted by the appellant.

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.

The Board notes that both parties submitted the same comparable properties. The Board finds the best evidence of assessment equity for Improvement #1 to be both parties' comparables #1, #2, #3, and #4. These comparables had improvement assessments that ranged from \$18.18 to \$19.93 per square foot of living area. Subject Improvement #1 has an improvement assessment of \$13.45 per square foot of living area which falls below the range established by the best comparables in this record. The Board finds that Improvement #1's improvement assessment should be increased to \$18.73 per square foot of living area so that it will fall within the range of the comparable properties.

The Board finds the best evidence of assessment equity for Improvement #2 to be both parties' comparables #1, #2, #3, and #4. These comparables had improvement assessments that ranged from \$18.18 to \$19.93 per square foot of living area. Subject Improvement #2 has an improvement assessment of \$26.73 per square foot of living area which is above the range established by the best comparables in this record. The Board finds that Improvement #2's improvement assessment should be decreased to \$18.73 per square foot of living area.

After adjusting the price per square foot of both of the improvements to \$18.73 per square foot of living area, the subject's total improvement assessment is equal to the subject's current total improvement assessment of \$44,145. Accordingly, the Board finds the appellant did not demonstrate with clear and convincing evidence that subject 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: July 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

AGENCY

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