



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

APPELLANT: Thomas Timm  
DOCKET NO.: 16-30744.001-R-1  
PARCEL NO.: 08-23-201-064-0000

The parties of record before the Property Tax Appeal Board are Thomas Timm, the appellant(s), by attorney Herbert B. Rosenberg, of Schoenberg Finkel Newman & Rosenberg 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:** \$2,225  
**IMPR.:** \$44,858  
**TOTAL:** \$47,083

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 two-story, six-unit, multi-family dwelling of masonry construction with 4,935 square feet of living area. The building is 38 years old. Features include a full basement, six bedrooms and six bathrooms. The property has a 2,473 square foot site located in within the Oak Terrace Building association in Elk Grove Township, Cook County. The subject is classified as a class 2-11 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 twelve properties suggested as comparable to the subject property. These properties are all located outside of the subject's building association.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,083. The subject property has an improvement assessment of \$44,858 or \$9.09 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four properties suggested as comparable to the subject property. The properties are all located within the subject's building association.

In written rebuttal, the appellant cited Pace Realty Group Inc. v. Property Tax Appeal Board and stated that based on Pace, the Property Tax Appeal Board ("PTAB") should not consider the board of review's comparable properties as they are located within the subject's association. 306 Ill.App.3d 718

### **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 agrees with the appellant's reading of Pace wherein the court stated, "...the PTAB errs as a matter of law when it selects as a comparable a parcel of property which has also received the same contested assessment." Id. Since the board of review's comparable properties are located within the subject's association, the Board will not consider them.

The Board finds the appellant submitted twelve properties suggested as comparable to the subject. The Board notes that these properties are not similar to the subject for two reasons. First, the Board finds that comparables #1, #2, and #3 are located 1.1 miles from the subject in a different subarea than the subject property. As such, the Board finds these comparables are not reliable indicators of a range of assessment within which the subject's assessment should fall. The Board finds these comparables are not located proximate to the subject and are therefore not reliable in determining a range within which the subject's assessment should fall. Second, the Board finds the rest of the appellant's comparable properties differ in living area from the subject from 751 to 1,275 square feet of living area. As such, the Board finds these properties to be too dissimilar to the subject to be accurate indicators of the range within the subject's improvement assessment should fall. Neither party submitted, for the Board's consideration, not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics in comparison to the subject property. Based on the evidence in the 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: September 15, 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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