



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

APPELLANT: Seowa Gbala
DOCKET NO.: 16-33130.001-R-1
PARCEL NO.: 15-12-415-005-0000

The parties of record before the Property Tax Appeal Board are Seowa Gbala, the appellant, by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$5,544
IMPR.: \$40,347
TOTAL: \$45,891

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 one land parcel with 9,240 square feet. There are two improvements on the subject parcel. The first is a multi-family dwelling of frame construction with 2,595 square feet of living area. The dwelling is approximately 121 years in age with five apartments including one in the basement. The second improvement is a 121-year old, single-family dwelling of frame construction and 1,451 square feet of living area. The property is located in Proviso Township, Cook County. The subject is classified as having both a class 2-11 and 2-03, residential improvements on the subject property under the Cook County Real Property Assessment Classification Ordinance.

On a procedural note prior to the hearing, the parties jointly requested that the Board render a decision based upon the written evidence submissions; thereby, waiving their right to a hearing. The Board granted this joint request.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted multiple grid sheets with limited descriptive and assessment information on 16 equity comparables. The properties contained two-story, multi-family dwellings accorded 2-11 classification codes by the assessor and located within a five-block radius of the subject. They ranged: in year built from 1886 to 1906; in building size or "AGLA" from 2,362 to 2,813 square feet of living area; and in building assessment from \$8.00 to \$9.52 per square foot. The grid sheets further stated that the "AGLA: +/- 10%".

As to the subject property, the appellant's pleadings reflected that there was one improvement classified as a 2-11, multi-family dwelling on the subject's parcel. The grid sheet indicated that this sole improvement contained 2,595 square feet and an improvement assessment of \$40,347 or \$15.55 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,891. The subject property has an improvement assessment of \$40,347. The board's notes indicated that there were two improvements located on the subject parcel. The improvement assessment for the multi-family dwelling with five apartments therein was \$23,958 or \$9.23 per square foot of living area, while the improvement assessment for the single-family dwelling was \$16,389 or \$11.29 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted multiple attachments, including: an aerial photograph of the subject property; copies of the subject's property characteristic printouts from the county assessor's database; and a grid sheet for each improvement that contained four comparable properties as well as accompanying photographs.

As to the aerial photograph, the picture appears to show not only two large improvements, but also minor improvements. The board's statement printed underneath the photograph stated that "there appears to be a class 2-02 garage and a 2-01 minor improvement that have not been assessed". In addition, the board of review submitted copies of the subject's property characteristic printouts that indicate: that the appellant resides at an address different from the subject property; that there are two improvements on the subject's parcel: that the multi-family improvement is a one and one-half story, frame dwelling with five apartments, one of which is located in the basement containing a total of 2,595 square feet of living area; and that the single-family improvement is a one and one-half story, frame dwelling with a full basement containing 1,451 square feet of living area. These printouts also reflect the distinct, improvement assessment attributed to each building.

As to the first improvement, the multi-family dwelling, the board of review submitted descriptive and assessment data on a grid sheet and accompanying photographs of four suggested equity comparables. The properties were improved with a two-story, frame, multi-family dwelling. Three of the comparables were located on the same block as is the subject while the fourth comparable was located within a two-block radius from the subject. The improvements ranged: in age from 111 to 131 years; in size from 2,306 to 2,481 square feet of living area; and in assessments from \$9.51 to \$10.58 per square foot of living area. The amenities included a full

basement and two baths, while three comparables also contained a two-car garage. The grid sheet also reflected that this subject's improvement contained an improvement assessment of \$23,958 or \$9.23 per square foot.

As to the second improvement, the single-family dwelling, the board of review submitted descriptive and assessment data on a grid sheet and accompanying photographs of four suggested equity comparables. The properties were improved with a one-story or one and one-half story, single-family dwelling of frame, masonry or frame and masonry exterior construction. Three of the comparables were located on the same block as is the subject while the fourth comparable was located within a two-block radius from the subject. The improvements ranged: in age from 89 to 106 years; in size from 1,152 to 1,703 square feet of living area; and in assessments from \$13.33 to \$15.28 per square foot of living area. The amenities included a full basement and a two-car garage. The grid sheet also reflected that this subject's improvement contained an improvement assessment of \$16,389 or \$11.29 per square foot.

In written rebuttal, the appellant's attorney submitted a one-page letter and another copy of the previously submitted grid sheet reflecting the appellant's 16 equity comparables with handwritten remarks thereon. The handwriting stated that "the appellant's comparables – improvement 1 only" and "no change to improvement 2". In addition, the handwriting crossed out the subject's pre-printed market value and building value with the remark "revised based on Imp. 1 only". The attorney's statement asserted that there was a calculation error due to the combined assessment for both improvements. In addition, the statement asserted that the board of review did not dispute any of the data that the appellant had submitted on its equity comparables and that this failure to object should serve as an admission that the comparables were acceptable.

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.

Overall, the Board finds that the appellant's initial pleadings contained mathematical errors and/or omissions regarding the subject property and its improvements. Moreover, the Board finds that the appellant's grid sheet appears to estimate its comparables' improvement sizes with an "AGLA: +/- 10%" without further explanation.

As to the first improvement, the 121-year-old, one and one-half story, frame, multi-family dwelling, the Board finds the best evidence of assessment equity to be the *board of review's comparables #1 through #3*. These comparables contained a two-story, frame, multi-family dwelling located on the same block as is the subject. They ranged in improvement age from 111

to 125 years and in improvement size from 2,306 to 2,481 square feet. The three comparables had improvement assessments that ranged from \$9.52 to \$10.58 per square foot of living area. The subject's improvement assessment for this particular improvement of \$9.23 per square foot of living area falls below the range established by the best comparables in this record. The Board accorded diminished weight to the remaining properties due to a disparity in location, improvement age and/or size.

As to the second improvement, the 121-year-old, one and one-half story, frame, single-family dwelling, the Board finds the best evidence of assessment equity to be the *board of review's comparables #2 through #4*. These comparables contained a one-story or one and one-half story, single-family dwelling located on the same block as is the subject. They ranged in improvement age from 89 to 106 years and in improvement size from 1,259 to 1,703 square feet. The three comparables had improvement assessments that ranged from \$13.33 to \$14.51 per square foot of living area. The subject's improvement assessment for this particular improvement of \$11.29 per square foot of living area falls below the range established by the best comparables in this record. The Board noted that the appellant did not submit any comparables for this subject's improvement.

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.

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



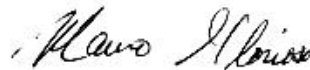
Member

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: November 19, 2019



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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