



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

APPELLANT: 1657 N. Campbell, LLC  
DOCKET NO.: 16-35029.001-R-1  
PARCEL NO.: 13-36-431-001-0000

The parties of record before the Property Tax Appeal Board are 1657 N. Campbell, LLC, the appellant(s), by attorney Jeffrey G. Hertz, of Sarnoff & Baccash 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:** \$7,031  
**IMPR.:** \$70,387  
**TOTAL:** \$77,418

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 108 year old, three-story mixed-use building of masonry construction with 6,172 square feet of living area. Features of the building include five and two-half baths, a partial unfinished basement, and ten bedrooms. The property has a 3,125 square foot site and is located in Chicago, West Chicago Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables. The appellant requested the subject's total assessment be reduced to \$50,543.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,418. The board of review's supporting brief states that the subject's assessment includes a 2-88 homeowner exemption which was applied in 2016 and does

not include the exemption in its determination of the per square foot improvement assessment. The board of review adds the portion of the exemption that is not covered by the exemption to the final total assessed value for the subject. Although the assessor set a market value for the exemption, the characteristics of the original subject have not been updated to reflect the physical changes to the subject and the assessor will not modify the subject's characteristics until the exemption has expired. In the instant appeal, the board of review states that the appellant has taken into consideration the exemption as part of the improvement assessed value and price per square foot. Whereas, the exemption is meant to provide a discount to an improvement done on the subject and not value the improvement as a whole. The appellant's evidence includes comparables that are above the current price per square foot and for the appellant to include the exemption value presents an inaccurate value of the subject. The subject has a total improvement assessment including the homeowner's exemption of \$42,025 or \$6.81 per square foot of living area. In support of the assessment, the board of review submitted a copy of the homeowner exemption statute and a copy of the PASSPORT property details of the subject which include a 2-88 homeowner exemption. The board of review also submitted four equity comparables.

### **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 finds that the subject's assessment which includes a 2-88 homeowner's exemption is fairly assessed. The appellant's pleadings did not disclose or take into consideration the subject's added benefit of the homeowner's exemption is its equity comparison of other properties and its assessed value. Therefore, the Board finds that the subject's assessment represents the true value of subject when considering the applied homeowner's exemption and a reduction in the subject's 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

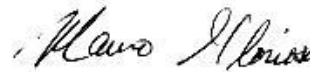
Member

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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