



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

APPELLANT: Gary Yasuda
DOCKET NO.: 16-43860.001-R-1
PARCEL NO.: 16-24-314-001-0000

The parties of record before the Property Tax Appeal Board are Gary Yasuda, the appellant(s), by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, 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:

LAND: \$9,280
IMPR.: \$45,491
TOTAL: \$54,771

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 an 8,839 square foot parcel of land improved with three improvements. Improvement #1 is a 114-year old, three-story, masonry, multi-family dwelling containing 5,914 square feet of building area; improvement #2 is a 131-years old, one-story, masonry, multi-family dwelling containing 1,144 square feet of building area; and improvement #3 is a 118-year old, two-story, masonry, multi-family dwelling containing 2,111 square feet of building area. The property is located in Chicago, West Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity and contention of law as the bases of the appeal. In support of the equity argument, the appellant submitted five comparables for each improvement. For improvement #1, the properties are described as two or three-story, masonry, multi-family dwellings. They range: in age from 102 to 112 years; in size from 5,724 to 5,943 square feet of

building area; and in improvement assessment from \$2.97 to \$3.41 per square foot of building area.

For improvement #2, the properties are described as two-story, frame, multi-family dwellings. They range: in age from 117 to 125 years; in size from 1,218 to 1,240 square feet of building area; and in improvement assessment from \$7.30 to \$7.78 per square foot of building area.

For improvement #3, the properties are described as one or two-story, masonry or frame, multi-family dwellings. They range: in age from 109 to 117 years; in size from 1,936 to 2,188 square feet of building area; and in improvement assessment from \$3.99 to \$5.09 per square foot of building area.

In support of the contention of law the appellant's brief states that in 2015 the Board reduced the assessment and that "[s]ince the time of this reduction, there have been no capital improvements made to the property which would materially increase the market value thereof." The appellant did not submit any evidence as to the occupancy of the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$61,955 with an allocated improvement assessment for improvement #1 of \$27,395 or \$463 per square foot of building area, for improvement #2 of \$9,869 or \$8.62 per square foot of building area, and for improvement #3 of \$15,411 or \$7.30 per square foot of building area.

In support of the assessment for improvement #1, the board of review submitted three equity comparables. These properties are described as two or three-story, frame or masonry, multi-family dwellings. They range: in age from 103 to 118 years; in size from 4,380 to 4,792 square feet of building area; and in improvement assessments from \$4.66 to \$4.86 per square foot of building area.

In support of the assessment for improvement #2, the board of review submitted four equity comparables. These properties are described as one or two-story, frame or masonry or frame and masonry, multi-family dwellings. They range: in age from 107 to 135 years; in size from 1,080 to 1,120 square feet of building area; and in improvement assessments from \$8.83 to \$11.10 per square foot of building area.

In support of the assessment for improvement #3, the board of review submitted four equity comparables. These properties are described as one or two-story, masonry, multi-family dwellings. They range: in age from 112 to 127 years; in size from 2,105 to 2,109 square feet of building area; and in improvement assessments from \$7.36 to \$7.99 per square foot of building area.

Conclusion of Law

The appellant raised contention of law argument as established by the Property Tax Appeal Board section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board finds the brief submitted by the appellant specifically addresses any changes in ownership to the subject, but fails to establish that the subject is an owner-occupied residence. This failure calls into question the occupancy of the subject. Therefore, the Board finds this statute does not apply in the instant appeal and the assessment cannot be automatically applied to the 2016 lien year.

The taxpayer also 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).

For improvement #1, the Board finds the best evidence of assessment equity to be the appellant's comparables 31, #2, #4 and #5. These comparables had improvement assessments ranging from \$2.97 to \$3.41 per square foot of building area. The remaining comparables were given diminished weight due to differences in design and/or size. The subject's allocated improvement assessment of \$4.63 per square foot of building area is within the range of 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.

For improvement #2, the Board finds the best evidence of assessment equity to be all the comparables. These comparables had improvement assessments ranging from \$7.36 to \$7.99 per square foot of building area. The remaining comparables were given diminished weight due to differences in size. The subject's allocated improvement assessment of \$7.30 per square foot of building area is below the range of the best comparables in this record. 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.

For improvement #3, the Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables had improvement assessments ranging from \$7.30 to \$11.10 per square foot of building area. The subject's improvement assessment of \$8.62 per square foot of building area is within the range of the best comparables in this record. 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: August 18, 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

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