



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

APPELLANT: Pampered Chef
DOCKET NO.: 17-20214.001-R-1 through 17-20214.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Pampered Chef, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-20214.001-R-1	15-01-101-002-0000	6,323	0	\$6,323
17-20214.002-R-1	15-01-101-003-0000	8,926	57,857	\$66,783

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 2017 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 two parcels of land totaling 25,204 square feet and, for one parcel, improved with a 118-year old, two-story, frame, single-family dwelling containing 2,654 square feet of building area. The property is located in River Forest, River Forest Township, Cook County and is classified as a class 2-06 and a class 2-41 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity in the improvement and the land on the vacant parcel as the basis of the appeal. In support of the equity argument for the improvement, the appellant submitted five comparables. The properties are described as two-story, frame or stucco, single-family dwellings. They range: in age from 93 to 113 years; in size from 2,45 to 2,785 square feet of building area; and in improvement assessment from \$18.48 to \$20.92 per square foot of building area.

As to the vacant parcel, the appellant submitted five comparables. These properties are vacant lots that range in size from 1,950 to 14,850 square feet and have land assessments from \$.30 to \$.40 per square foot.

The board of review submitted its "Board of Review Notes on Appeal." The subject's total assessment is \$81,800 with an improvement assessment of \$57,857 or \$21.80 per square foot of building area. The vacant parcel has a land size of 15,808 and an assessment of \$15,017 or \$.95 per square foot.

In support of the assessment the board of review submitted four equity comparables. These properties are described as two-story, frame or stucco, single-family dwellings. They range: in age from 98 to 124 years; in size from 2,326 to 2,682 square feet of building area; and in improvement assessments from \$22.56 to \$25.01 per square foot of building area. The land ranges in size from 10,000 to 12,995 square feet and have land assessments of \$.95 per square foot.

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).

As to the improvement, the Board finds the best evidence of assessment equity to be all the comparables. These comparables had improvement assessments ranging from \$18.48 to \$25.01 per square foot of building area. The subject's improvement assessment of \$21.80 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.

As to the vacant parcel land, the Board finds the best evidence of assessment equity to be all the appellant's comparables. These comparables had improvement assessments ranging from \$.30 to \$.40 per square foot. The subject's improvement assessment of \$.95 per square foot of building area is above 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.

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

AGENCY

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