



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

APPELLANT: John Godley
DOCKET NO.: 17-21456.001-R-1
PARCEL NO.: 14-29-204-025-0000

The parties of record before the Property Tax Appeal Board are John Godley, the appellant, by attorney Kevin P. Burke, of Smith Hemmesch Burke & Kaczynski, 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: \$16,240
IMPR.: \$107,474
TOTAL: \$123,714

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 a three-story multi-family dwelling of masonry exterior construction with 7,412 square feet of building area. The structure is approximately 16 years old and features include a full basement finished as an apartment and central air conditioning. The property has a 2,900 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

Given the evidence submitted, the appellant contends assessment inequity as the basis of the appeal.¹ In support of this argument, the appellant submitted a brief along with a grid analysis presenting information on four equity comparables located in the same neighborhood code as the subject property. The comparables consist of three-story class 2-11 multi-family buildings of

¹ The only basis of appeal marked on the Residential Appeal petition was "contention of law."

masonry exterior construction. The structures range in age from 7 to 102 years old and range in size from 7,998 to 10,976 square feet of building area. Three comparables each have central air conditioning and one comparable has five fireplaces. Two of the comparables each have either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$86,189 to \$142,117 or from \$10.77 to \$13.14 per square foot of building area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$93,614 or \$12.63 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$151,028. The subject property has an improvement assessment of \$134,788 or \$18.19 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject and either in the same block or within ¼ of a mile of the subject. The comparables consist of three-story class 2-11 multi-family buildings of masonry exterior construction. The structures range in age from 102 to 124 years old and range in size from 2,576 to 3,929 square feet of building area. Each comparable has a two-car garage. The comparables have improvement assessments ranging from \$47,656 to \$72,016 or from \$18.33 to \$19.03 per square foot of building area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant argued that the board of review comparable buildings were each much smaller and differ in features when compared to the subject building. Namely, counsel argued that smaller buildings have a higher per-unit assessment than larger properties as displayed in this submission and each comparable has a garage which is not a feature of the subject.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 and the board of review comparables which are all significantly older than the subject building and furthermore the board of review comparables are each significantly smaller than the subject building.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3 and #4 which are each larger than subject building but similar in age and/or some features when compared to subject. These comparables had improvement assessments that ranged from \$120,258 to \$142,117 or of \$12.95 or \$13.14 per square foot of building area. The subject's improvement assessment of \$134,788 or \$18.19 per square foot of building area falls above the range established by the best comparables in this record and is not justified even though the subject is smaller than each of the best comparables in this record. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, 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:

July 20, 2021



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John Godley, by attorney:
Kevin P. Burke
Smith Hemmesch Burke & Kaczynski
10 South LaSalle Street
Suite 2660
Chicago, IL 60603

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602