



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

APPELLANT: Mark Nussle
DOCKET NO.: 17-23320.001-R-1 through 17-23320.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mark Nussle, 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 **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:

| DOCKET NO | PARCEL NUMBER | LAND | IMPRVMT | TOTAL |
|------------------|----------------------|-------------|----------------|--------------|
| 17-23320.001-R-1 | 23-25-102-012-0000 | 3,990 | 11,078 | \$15,068 |
| 17-23320.002-R-1 | 23-25-102-013-0000 | 3,990 | 11,079 | \$15,069 |
| 17-23320.003-R-1 | 23-25-102-014-0000 | 6,460 | 0 | \$6,460 |

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 three parcels of land totaling 23,636 square feet. Two of the parcels are improved with a 49-year old, one and one-half story, frame and masonry, single-family dwelling containing 2,644 square feet of building area while the third parcel, containing 10,336 square feet is a vacant lot associated with the improved parcels. The property is located in Palos Park, Palos Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity in the improvement and the vacant lot 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 one-story, masonry or frame and masonry, single-family dwellings. They range: in age from 40 to 67 years; in size from 2,337 to 2,659 square feet

of building area; and in improvement assessment from \$7.33 to \$8.89 per square foot of building area.

As to the vacant lot, the appellant submitted five comparables. They range in size from 2,268 to 20,037 square feet and have land assessments of \$3.00 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$36,597 with an improvement assessment of \$22,158 or \$8.38 per square foot of building area and a vacant land assessment of \$.30 per square foot.

In support of the assessment for the improvement, the board of review submitted four comparables. The properties are described as one or one and one-half or two-story, masonry or frame or stucco, single-family dwellings. They range: in age from 46 to 92 years; in size from 2,305 to 2,504 square feet of building area; and in improvement assessment from \$8.60 to \$12.01 per square foot of building area.

As to the vacant lot, the board of review submitted three comparables. They range in size from 4,950 to 7,500 square feet and have a vacant land assessment of \$.625 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).

The Board finds the best evidence of assessment equity for the improvement to be the appellant's comparables and the board of review's comparables #1, #2, and #4. These comparables had improvement assessments ranging from \$7.33 to \$12.01 per square foot of building area. The remaining comparables were given diminished weight due to differences in design. The subject's improvement assessment of \$8.36 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.

The Board finds the best evidence of assessment equity for the vacant lot to be all the comparables. They ranged in size from 2,268 to 20,037 and have vacant land assessments from \$.300 to \$.625. In comparison, the subject's vacant lot assessment is \$.625 which is within the range of the best comparables in the record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's vacant lot was inequitably assessed and a reduction 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 17, 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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