



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

APPELLANT: Melanie Aronson
DOCKET NO.: 17-25253.001-R-1
PARCEL NO.: 14-20-319-012-0000

The parties of record before the Property Tax Appeal Board are Melanie Aronson, the appellant, by attorney Glenn S. Guttman of Rieff Schramm Kanter & Guttman 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: \$17,780
IMPR.: \$137,220
TOTAL: \$155,000

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 dwelling of masonry construction with 3,672 square feet of living area. The dwelling is approximately 13 years old. Features of the property include a partial basement with a recreation room, central air conditioning, two fireplaces, and a two-car detached garage. The property has a 3,175 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on seven equity comparables improved with three-story dwellings of masonry, frame, or frame and masonry construction ranging in size from 3,312 to 3,449 square feet of living area. The dwellings range in age from 9 to 25 years old. Three comparables have full basements with recreation rooms,

four comparables have slab foundations, each comparable has central air conditioning, six comparables have two to four fireplaces, and each comparable has a 2-car or 2.5-car garage. Each comparable has the same assessment neighborhood code as the subject property and comparables #1 through #4 are located along the same street and within the same block as the subject property. The improvement assessments range from \$83,064 to \$121,750 or from \$25.08 to \$35.30 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to the average per square foot value of the comparables of \$27.25 for an improvement assessment of \$100,062.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$158,968. The subject property has an improvement assessment of \$141,188 or \$38.45 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 improved with three-story dwellings of masonry exterior construction ranging in size from 3,224 to 3,698 square feet of living area. The homes range in age from 4 to 10 years old. Each property has a full basement with a formal recreation room, central air conditioning, and a two-car garage. Each comparable also has 1, 2 or 4 fireplaces. The comparables are located approximately ¼ from the subject property and have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$138,311 to \$181,770 or from \$41.66 to \$50.07 per square foot of living area.

The board of review also reported that 2015 was the first year of the general assessment cycle and no township equalization factor was applied in 2017.

In rebuttal the appellant's counsel asserted that a review of the Board of Review Notes on Appeal seemed to indicate that no stipulation was forthcoming because of the four comparables it had identified. The appeal also submitted an aerial map depicting the location of the comparables submitted by both parties in relation to the subject property. The appellant contends the map shows clear and convincing evidence that the appellant's comparable properties are much closer in proximity to the subject than are the board of review 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 a reduction in the assessment of the subject property is appropriate.

Initially, pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.90(i)), the Board takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board in the 2016 tax year under Docket No.

16-26351.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the assessment of the subject property to \$155,000 with an improvement assessment of \$137,220 or \$37.37 per square foot of living area, based on an agreement of the parties.

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 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.

35 ILCS 200/16-185. Based on the address on the appellant's appeal form and the address of the property, the property appears to be an owner-occupied dwelling. Additionally, the 2016 and 2017 tax years are in the same general assessment period and there was no township equalization factor applied by local assessment officials. Furthermore, the decision of the Property Tax Appeal Board for the 2016 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board finds the assessment as established by decision for the 2016 tax year should be carried forward to the 2017 tax year.

Additionally, the parties submitted eleven comparables to support their respective positions. The Board gives less weight to appellant's comparable #1 through #4, even though they are located along the same street and within the same block as the subject property, each is inferior to the subject in age and slab foundation. The Board gives less weight to appellant's comparable #6 due to its frame exterior construction in contrast with the subject's masonry exterior construction. The Board finds the best comparables to be appellant's comparables #5 and #7 as well as the board of review comparables as each is improved with a three-story dwelling of masonry exterior construction similar to the subject in age, size, and features. These comparables have improvement assessments that range from \$94,922 to \$181,770 or from \$28.15 to \$50.07 per square foot of living area. The subject's revised improvement assessment of \$137,220 or \$37.37 per square foot of living area falls within the range established by the best comparables in this record and is below four of the comparables on a per square foot basis.

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: September 21, 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

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