



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

APPELLANT: Michelle O'Neill
DOCKET NO.: 17-27351.001-R-1
PARCEL NO.: 14-19-131-020-0000

The parties of record before the Property Tax Appeal Board are Michelle O'Neill, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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: \$14,260
IMPR.: \$28,555
TOTAL: \$42,815

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 multi-story frame dwelling with 2,751 square feet of living area that is approximately 105 years old.¹ The property 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.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted limited information on four comparable properties located within the same neighborhood code as the subject property. The comparables consist of similar class 2-11 properties of frame or masonry exterior construction. The dwellings were built from

¹ Appellant's counsel submitted limited information on the subject and four comparable properties and did not disclose details about the number of units in each building, the foundation type and/or finish, or whether the dwellings feature central air-conditioning, fireplaces and/or garages.

92 to 119 years ago and range in size from 2,268 to 3,084 square feet of living area. The comparables have improvement assessments that range from \$22,060 to \$33,745 or from \$9.65 to \$10.94 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$42,815. The request would lower the subject's improvement assessment to \$28,555 or \$10.38 per square foot of living area.

The appellant disclosed the total assessment for the subject as \$51,921. The subject has an improvement assessment of \$37,661 or \$13.69 per square foot of living area.

The board of review submitted neither its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by the Property Tax Appeal Board by letter dated July 18, 2019. The Cook County Board of Review's Motion to Vacate PTAB's Order of Default was denied by PTAB by letter dated September 11, 2019.

Conclusion of Law

The taxpayer contends assessment inequity with respect to the improvement as a 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 Board finds the board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the evidence submitted by the appellant as required by §1910.40(a) of the rules of the Property Tax Appeal Board and is in default pursuant to §1910.69(a) of the rules of the Board. (86 Ill.Admin.Code §1910.40(a); §1910.69(a)). The board of review's effort to have the default vacated was denied by the Property Tax Appeal Board.

The Board finds the only evidence of market value to be the four comparable properties submitted by the appellant. These comparables had improvement assessments ranging from \$22,060 to \$33,745 to from \$9.65 to \$10.94 per square foot of living area. The subject's improvement assessment of \$37,661 or \$13.69 per square foot of living area falls above the range established by the only comparables submitted for the Board's consideration. Based on this evidence, the Board finds a reduction in the subject's assessment is warranted.

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: June 8, 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

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