



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

APPELLANT: Chris Coleman
DOCKET NO.: 17-29311.001-R-1
PARCEL NO.: 09-35-114-029-0000

The parties of record before the Property Tax Appeal Board are Chris Coleman, 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 **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:

LAND: \$8,827
IMPR.: \$38,471
TOTAL: \$47,298

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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 class 2-06 dwelling of frame exterior construction with 2,541 square feet of living area.¹ The dwelling is approximately 91 years old. The property is located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends improvement assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that are located in the same neighborhood code as the subject. The appellant's attorney provided photographs and limited property characteristics for these comparables. The comparables are improved with

¹ The appellant's attorney failed to provide the required Section V Grid Analysis contained on page 4 of the "Residential Appeal" form. Limited property characteristics can be gleaned from the appellant's evidence provided for the subject and the comparables.

similar class 2-06 dwellings of frame exterior construction ranging in size from 2,410 to 2,846 square feet of living area. The comparables range in age from 92 to 97 years old. The comparables have improvement assessments ranging from \$35,490 to \$39,697 or \$12.68 and \$15.14 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$35,345 or \$13.91 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for this matter but which were identified as docket #17-29703 and parcel #23-11-401-066-0000. This electronic submission of evidence is not for the subject property.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated December 26, 2017 disclosing the subject has a total assessment of \$47,298. The submission by the appellant also revealed that the subject has an improvement assessment of \$38,471 or \$15.14 per square foot of living area.

The appellant submitted a rebuttal indicating the board of review's evidence was for another property than the subject under appeal.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives no weight to the board of review's comparables as they were each located in a different neighborhood code than the subject and were dissimilar class 2-04 dwellings.

The appellant submitted four suggested comparables for the Board's consideration. The Board gives limited weight to the appellant's evidence as the appellant's attorney did not provide the Section V Grid Analysis and adequate information about the dwellings' features or amenities, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity to the property under appeal. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. 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.

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

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

APPELLANT

Chris Coleman, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

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