



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

APPELLANT: Keith Olson
DOCKET NO.: 17-30435.001-R-1
PARCEL NO.: 08-23-201-062-0000

The parties of record before the Property Tax Appeal Board are Keith Olson, the appellant, by attorney Herbert B. Rosenberg, of Schoenberg Finkel Beederman Bell Glazer, LLC 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: \$2,498
IMPR.: \$41,422
TOTAL: \$43,920

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 two-story, six-unit apartment building of masonry exterior construction with 4,050 square feet of living area. The building is approximately 38 years old and features a basement apartment. The subject property is one of 33 buildings that make up the Oak Terrace Building Association. The property has a 2,776 square foot site and is located in Mount Prospect, Elk Grove 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 with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on 12 equity comparables, six of which are located in the same assessment neighborhood code as the subject. The comparables are improved with two-story or three-story class 2-11 buildings each having six apartment units. The properties have masonry or frame and masonry exterior construction, range

in size from 4,670 to 6,438 square feet of building area and range in age from 25 to 43 years old. Six comparables have basement apartments and six comparables have no basement. The comparables have improvement assessments that range from \$27,682 to \$42,455 or from \$5.44 to \$7.47 per square foot of building area and from \$4,614 to \$7,076 per apartment.

The appellant's attorney submitted written comments arguing the subject's 2017 assessed valuation should be reduced based on a lack of uniformity in relation to comparable six-unit residential properties located in Mount Prospect. The attorney cited Pace Realty Group, Inc. v. The Property Tax Appeal Board 306 IL. App. 3d 718,713 NE2d1249 (1999), in which the Appellate Court ruled it was inappropriate, as a matter of law, for the PTAB to rely on comparable properties located within the subject properties' complex because they received the same contested assessment as the subject. Each of the appellant's 12 comparable properties are located outside of the subject's Oak Terrace Building Association. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$24,746 or \$6.11 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,920. The subject property has an improvement assessment of \$41,422 or \$10.23 per square foot of building area and \$6,904 per apartment. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property as well as in the subject's Oak Terrace Building Association. The comparables are improved with two-story six-unit apartment buildings of masonry exterior construction with 4,050 square feet of building area and each being 39 years old. Each of the comparables have a basement apartment. The comparables have improvement assessments that range from \$43,694 to \$43,868 or for \$10.79 or \$10.83 per square foot of building area and from \$7,282 to \$7,311 per apartment. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney reiterated the legal argument in the Pace Realty Group case, against utilizing equity comparables from the subject's Oak Terrace Building Association and arguing that since all of the board of review comparables are located in the subject's contested assessment association, as a matter of law, these uniformity comparables should be excluded.

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.

As an initial matter, the Board agrees with the appellant's reading of Pace, wherein the court stated, "...PTAB errs as a matter of law when it selects as a comparable a parcel of property which has also received the same contested assessment." Id. Since the board of review's

comparable properties are located within the subject's association, the Board will not consider them.

The Board finds the appellant submitted 12 equity comparables located outside of the subject's building association for the Board's consideration. The Board gave less weight to the appellant's comparables #7 through #12 which are three-story buildings located in a different assessment neighborhood code when compared to the subject property. The Board finds that the appellant's comparables #1 through #6 are more similar to the subject in location, age and other features. These comparables had improvement assessments that ranged from \$27,682 to \$42,455 or for \$5.93 to \$7.47 per square foot of building area and for \$4,614 to \$7,076 per apartment. The subject's improvement assessment of \$41,422 or \$10.23 per square foot of building area and \$6,904 per apartment unit falls within the range of the overall improvement assessments and on a per apartment basis established by the best comparables in this record. The subject's per square foot assessment level falls above the range established by the best comparables but appears appropriate given the subject's smaller building size compared to the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate 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:

October 19, 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

Keith Olson, by attorney:
Herbert B. Rosenberg
Schoenberg Finkel Beederman Bell Glazer, LLC
300 South Wacker Drive
Suite 1500
Chicago, IL 60606

COUNTY

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