



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

APPELLANT: Yoshiko Heimsoth
DOCKET NO.: 17-34490.001-R-1
PARCEL NO.: 17-17-410-016-0000

The parties of record before the Property Tax Appeal Board are Yoshiko Heimsoth, 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: \$8,580
IMPR.: \$68,335
TOTAL: \$76,915

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 two dwellings situated on one parcel; however, neither party provided a complete description of both improvements. The appellant described one improvement as a three-story building of masonry exterior construction with 2,742 square feet of building area. The building is approximately 130 years old and has a full unfinished basement. The property has a 2,860 square foot site that is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.¹

¹ It appears from the "Board of Review – Notes on Appeal" that there are two improvements situated on one parcel that was not disclosed by the appellant's counsel. The board of review failed to complete the "Board of Review – Notes on Appeal" but included a notation indicating the appellant's "Failure to address 2nd Imp." The Board finds the appellant provided the only description of the subject property which was for one improvement.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal but utilized the improvement assessments for both improvements in their analysis. In support of this argument, the appellant's attorney submitted information on four equity comparables that are located within the same neighborhood code as the subject property. The comparables are improved with similar class 2-11 buildings of masonry exterior construction ranging in size from 2,312 to 2,828 square feet of building area. One comparable has central air conditioning and two fireplaces. Two comparables each have a two-car garage. The comparables have improvement assessments ranging from \$29,734 to \$39,592 or from \$12.86 to \$14.00 per square foot of building area.

The appellant indicated the subject property had a total assessment of \$76,915. The appellant's counsel listed the total improvement assessment associated for both improvements of \$68,335 but used only one of the dwellings in arriving at an improvement assessment of \$18.64 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$36,624 or \$13.35 per square foot of building area when using the building area for only one of the two dwellings for the subject property.

The board of review submitted an incomplete "Board of Review Notes on Appeal" leaving almost all of the requested information blank and omitting page 2 of the form containing the "Comparable Sales/Assessment Equity Grid Analysis." However, the board of review submitted properties that are located within the same neighborhood code as the subject property. The buildings range in size from 1,640 to 2,994 square feet of building area and are from 127 to 145 years old. The comparables total market values ranging from \$460,050 to \$992,340 or from \$227.71 to \$265.81 per square foot of building area, land included, and 2017 total assessed values ranging from \$46,005 to \$99,234 or from \$22.77 to \$26.58 per square foot of building area, land included. In its analysis, the board of review described the subject as having 2,901 square feet of building area. The board of review indicated the subject's total assessment reflects a market value of \$769,150 or \$235.56 per square foot of building area. Based on this evidence, the board of review requested that the subject's total assessment be confirmed.

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.

Initially, the Board finds the appellant only analyzed one of the two improvements situated on the parcel in the assessment equity analysis but utilized the total improvement assessment associated with both improvements which detracts from the weight given the appellant's evidence.

The record is not clear as to the improvements on the subject property, nevertheless, the board of review acknowledged the subject property has two buildings. As a result, the Board gives the board of review evidence more credence and finds it is supportive of the subject's assessment.

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: July 20, 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

Yoshiko Heimsoth, 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