



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

APPELLANT: Manuel Gaston
DOCKET NO.: 17-34502.001-R-1
PARCEL NO.: 24-17-114-004-0000

The parties of record before the Property Tax Appeal Board are Manuel Gaston, the appellant, by attorney Scott L. David, of Much Shelist, 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: \$ 2,588
IMPR.: \$38,442
TOTAL: \$41,030

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 mixed-used building of masonry exterior construction with 7,500 square feet of building area and is approximately 43 years old. Features include a full unfinished basement. The property has a 5,450 square foot site and is located in Chicago Ridge, Worth Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant originally filed an appeal marking the basis of appeal as recent appraisal along with a request for an extension of time to submit evidence. The appellant's subsequent submission of evidence lacked the necessary basis of appeal (35 ILCS 200/16-180; 86 Ill.Admin.Code §1910.30(j)) but provided a brief along with four comparable properties with equity data, two of which had sales information and only one of which was recent. In the absence of sufficient recent market value evidence to assert overvaluation of the subject property

(86 Ill.Admin.Code §1910.65(c)(4)), the Board will analyze this appeal based on the brief and evidence wherein the appellant implies assessment inequity as the basis of this appeal.

In support of the inequity argument the appellant submitted information on four comparables located in the same neighborhood code as the subject. The comparables consist of either 1-story, 1.5-story or 2-story class 2-12 buildings of frame, masonry or frame and masonry exterior construction. The buildings range in age from 52 to 65 years old and range in size from 2,982 to 17,650 square feet of building area. Two comparables have full or partial basements, one of which has a recreation room, and two comparables have concrete slab foundations. Each building has central air conditioning. The comparables have improvement assessments ranging from \$12,551 to \$56,770 or from \$2.93 to \$4.21 per square foot of building area. Based on this evidence, the appellant as set forth in the Residential Appeal petition requested a reduced improvement assessment of \$22,412 or \$2.99 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 \$41,030. The subject property has an improvement assessment of \$38,442 or \$5.13 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, one of which is located in the same neighborhood code as the subject property and each of which is within ¼ of a mile of the subject. The comparables consist of either two-story or three-story class 2-11 apartment buildings of masonry exterior construction. The dwellings range in age from 39 to 53 years old and range in size from 5,880 to 6,124 square feet of living area. Three comparables have full basements, one finished with a formal recreation room and one finished with an apartment, and one comparable has a slab foundation. Two of the comparables have two-car garages. The comparables have improvement assessments ranging from \$33,300 to \$39,794 or from \$5.55 to \$6.50 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of eight comparable properties to support their respective positions before the Property Tax Appeal Board. While none of the comparables are particularly similar to the subject building, the Board has given reduced weight to appellant's comparables #1 and #3 along with the board of review comparables due to differences in building size and/or classification. These two comparables from the appellant differ significantly from the subject in

size despite the similarity in classification. On the other hand, each of the board of review comparables is an apartment building which is different from the subject's mixed-use structure.

Despite the lack of true comparability, on this limited record, the Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3, each of which is much older and larger than the subject dwelling which would necessitate appropriate adjustments to make them more equivalent to the subject 7,500 square foot building that is 43 years old. These two comparables had improvement assessments of \$32,724 and \$56,770 or of \$3.02 and \$3.90 per square foot of building area. The subject's improvement assessment of \$38,442 or \$5.13 per square foot of building area falls above the best comparables in this record but appears to be justified by the subject's newer age and much smaller building size. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Based on this record and after considering appropriate adjustments to the best comparables, 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: 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

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