



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

APPELLANT: Bonita Linekar
DOCKET NO.: 17-36186.001-R-2
PARCEL NO.: 17-03-107-015-0000

The parties of record before the Property Tax Appeal Board are Bonita Linekar, 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: \$ 16,620
IMPR.: \$215,012
TOTAL: \$231,632

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 three-story townhouse of masonry exterior construction with 4,388 square feet of living area. The dwelling is approximately 117 years old. Features of the townhome include a full unfinished basement, central air conditioning and three fireplaces. The property has a 1,385 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant originally filed an appeal marking the basis of appeal as recent appraisal. In the absence of an appraisal, the Board indicated the filing by the appellant was incomplete. In response to the incomplete letter, 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, each of which sold with one selling in 2017. 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 three-story class 2-06 townhomes of masonry exterior construction. The homes range in age from 98 to 135 years old and range in size from 3,990 to 4,326 square feet of living area. Each comparable has a full or partial basement, two of which have formal recreation rooms. Two dwellings each have central air conditioning. Each comparable has from one to five fireplaces and comparable #4 has a one-car garage. The comparables have improvement assessments ranging from \$198,708 to \$224,168 or from \$49.43 to \$52.02 per square foot of living area. Based on this evidence, the appellant as set forth in the Residential Appeal petition requested a reduced improvement assessment of \$103,380 or \$23.56 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$231,632. The subject property has an improvement assessment of \$215,012 or \$49.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code and either in the subarea or within ¼ of a mile of the subject property. The comparables consist of three-story class 2-06 townhomes of masonry exterior construction. The homes range in age from 89 to 132 years old and range in size from 3,861 to 4,212 square feet of living area. Each comparable has a full or partial basement, two of which have formal recreation rooms. Three dwellings each have central air conditioning and three comparables have either one or five fireplaces. The comparables have improvement assessments ranging from \$192,010 to \$206,324 or from \$45.59 to \$53.01 per square foot of living area. Based on this equity 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. The Board has given reduced weight to appellant's comparable #3 and board of review comparable #1 due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #4 along with board of review comparables #2, #3 and #4 which present varying degrees of similarity to the subject townhome in age, size and/or most features. These comparables had improvement assessments that ranged from \$198,708 to \$206,324 or from \$49.43 to \$52.02 per square foot of living area. The subject's improvement assessment of \$215,012 or \$49.00 per square foot of living area falls above the range established by the best comparables in this record in terms of overall improvement assessment but below the range of the best comparables on a per-square-foot basis. The subject's assessment appears to be logical given that the subject dwelling is larger than each of the best comparables. 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 adjustments to the best comparables for differences in age, dwelling size and/or other features, 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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