



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

APPELLANT: Elnora McDaniel
DOCKET NO.: 17-40069.001-R-1 through 17-40069.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Elnora McDaniel, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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 **A Reduction** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-40069.001-R-1	25-17-418-012-0000	631	3,092	\$3,723
17-40069.002-R-1	25-17-418-013-0000	2,457	18,552	\$21,009
17-40069.003-R-1	25-17-418-014-0000	421	3,092	\$3,513

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-use building of masonry exterior construction with 6,117 square feet of building area. The building is approximately 52 years old. Features of the building include a concrete slab foundation and central air conditioning. The property has a 3,780 square foot site located on three separate parcels in Chicago, Lake Township, Cook County. The subject is classified as a class 2-12 mixed-use property under the Cook County Real Property Assessment Classification Ordinance.

The appellant submitted a copy of the final decision of the Cook County Board of Review dated April 16, 2018 for the 2017 assessment year concerning the three parcels which depicts assessments of \$3,723 for Parcel #1 (PIN 25-17-418-012-0000), \$27,193 for Parcel #2 (PIN 25-17-418-013-0000), and \$3,513 for Parcel #3 (PIN 25-17-418-012-0000). The subject's three

parcels have a combined total assessment of \$34,429. The attorney for the appellant submitted its "Residential Appeal" with a "Comparable Sales/Assessment Grid Analysis", "Addendum to Petition" showing a separate listing of each individual parcel's land and improvement assessments, and a supplemental "Brief" from the appellant's attorney.

The appellant contends improvement assessment inequity as the basis of the appeal and did not contest the land assessments for either of the subject's three parcels. In support of this argument, the appellant submitted information on four equity comparables that are located within different neighborhood codes than the subject. The comparables are improved with similar class 2-12 buildings of masonry exterior construction ranging in size from 6,008 to 6,354 square feet of building area. The buildings range in age from 32 to 82 years old. Three comparables have partial unfinished basements and one comparable has a concrete slab foundation. One comparable has central air conditioning and one fireplace. Two comparables have either a 2-car or a 3.5-car garage. The comparables have improvement assessments ranging from \$17,678 to \$24,034 or from \$2.84 to \$4.00 per square foot of building area. Based on this evidence, the appellant requested that the subject's total improvement assessment for Parcels #1, #2, and #3 be reduced to \$20,174 or \$3.47 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 \$3,723 for Parcel #1. The board of review failed to submit any evidence for Parcel #2 and Parcel #3. The Board takes notice that the total assessment of the three parcels is \$34,429 and the subject property has a total improvement assessment of \$30,920 or \$5.05 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 located within the same neighborhood code as the subject property. The comparables are improved with two-story mixed-use buildings of masonry exterior construction ranging in size from 2,231 to 6,117 square feet of building area. The buildings range in age from 52 to 58 years old. One comparable has a partial unfinished basement and three comparables have concrete slab foundations. Two comparables have central air conditioning. One comparable has a 2.5-car garage. The comparables have improvement assessments ranging from \$3,092 to \$24,736 or from \$0.51 to \$7.20 per square foot of building area. Based on this evidence, the board of review requested the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to their different neighborhood codes, dissimilar ages and/or partial unfinished basements when compared to the subject. The Board

gives less weight to the board of review's comparable #1 as it appears to be an outlier with its significantly lower assessment when compared to the subject and other comparables in this record. Additionally, the Board gives less weight to the board of review's comparables #2 and #4 due to their significantly smaller building sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparable #3 as it is identical or nearly identical to the subject in location, design, exterior construction, age, dwelling size, foundation and features. This comparable has an improvement assessment of \$24,736 or \$4.04 per square foot of building area. The subject's improvement assessment of \$30,920 or \$5.05 per square foot of building area exceeds the assessment of the best comparable in this record and is not supported. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

May 18, 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

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