



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

APPELLANT: Dean Kalla
DOCKET NO.: 17-40269.001-R-1
PARCEL NO.: 14-32-411-061-0000

The parties of record before the Property Tax Appeal Board are Dean Kalla, 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 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: \$13,608
IMPR.: \$43,065
TOTAL: \$56,673

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 multi-family building of frame exterior construction with 1,914 square feet of building area. The building is approximately 127 years old. Features of the building include a full basement with finished area. The property has a 1,512 square foot site and is located in Chicago, North Chicago 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 as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood code as the subject. The comparables were improved with class 2-11 two-story multi-family buildings of frame exterior construction that range in age from 127 to 147 years old. Each comparable has a full basement and two comparables have either an apartment or a recreation room, one comparable has central air conditioning, one comparable has one fireplace and three comparables have either a 1.5-car or

a 2-car garage. The buildings range in size from 2,100 to 2,842 square feet of building area and have improvement assessments ranging from \$40,788 to \$56,130 or from \$19.04 to \$19.75 per square foot of building area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$37,266 or \$19.47 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 \$56,673. The subject property has an improvement assessment of \$43,065 or \$22.50 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 in the same neighborhood code and within ¼ of a mile from the subject. The comparables were improved with either class 2-11 or 2-05, two-story or three-story buildings of masonry, frame or stucco exterior construction that range in size from 1,260 to 1,834 square feet of building area that range in age from 115 to 132 years old. Three comparables have a full unfinished basement and one comparable has a crawl-space foundation, two comparables have central air conditioning and one comparable has a 1-car garage. The comparables have improvement assessments that range from \$41,482 to \$68,607 or from \$23.49 to \$54.45 per square foot of building area. Based on this evidence, the board of review requested that 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #4 for these comparables have larger building areas when compared to the subject. The Board gave less weight to the board of review comparables #1 and #3 for these comparables have central air conditioning when compared to the subjects' lack of central air conditioning. Furthermore, comparable #1 differs in design and comparable #3 differs in class when compared to the subject.

The Board finds the best evidence of assessment equity is the appellant's comparables #1 and #3 along with the board of review comparables #2 and #4 which are similar to the subject in building size, design, age, and features. These comparables have improvement assessments ranging from \$40,788 to \$43,081 or from \$19.04 to \$28.93 per square foot of building area. The subject property has an improvement assessment of \$43,065 or \$22.50 per square foot of building area, which falls within the best comparables contained in this record. Based on this record, 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 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

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