



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

APPELLANT: Paul Lewis
DOCKET NO.: 17-41572.001-R-1
PARCEL NO.: 20-11-103-023-0000

The parties of record before the Property Tax Appeal Board are Paul Lewis, the appellant, by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman 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: \$18,232
IMPR.: \$51,757
TOTAL: \$69,989

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 dwelling of masonry construction with 2,966 square feet of living area. The dwelling is approximately 90 years old. Features of the home include a full basement with a recreation room and a fireplace. The property has a 5,525 square foot site and is located in Chicago, Hyde Park Township, Cook County. The property is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant submitted a retrospective appraisal estimating the subject property had a market value of \$500,000 as of January 1, 2015. The appraisal was prepared by Beata P. Goczewski, a Certified Residential Real Estate Appraiser and the property rights appraised were fee simple. The intended use of this appraisal was to develop a market value opinion of the subject property for ad valorem tax assessment. The intended users were the taxpayers of record, the legal counsel for the taxpayers of

record, and Cook County taxing authorities for ad valorem real estate tax assessment purposes. The appraisal was based on interior and exterior inspections of the subject property on July 9, 2015 and the date of the report was July 15, 2015.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales located within four blocks of the subject property. The properties are improved with two-story dwellings of masonry or frame and masonry construction ranging in size from 2,464 to 3,595 square feet of living area. The dwellings range in age from 5 to 127 years old. The comparables have sites ranging in size from 2,941 to 4,975 square feet of land area. Each comparable features a full basement, one with a recreation room. Each dwelling also has central air conditioning and a 1-car or a 2-car garage. One comparable has a fireplace. The sales occurred from May 2014 to June 2015 for prices ranging from \$382,000 to \$485,000 or from \$134.91 to \$171.45 per square foot of living area, including land. After making adjustments to the comparables for some differences from the subject, the appraiser arrived at adjusted prices ranging from \$460,000 to \$506,000 and arrived at an estimated value for the subject of \$500,000.

In support of the inequity argument, the appellant provided information on four equity comparables located in the same neighborhood as the subject property. The comparables consist of two-story dwellings of masonry construction. The homes range in age from 88 to 117 years old and range in size from 3,442 to 3,937 square feet of living area. Three comparables each feature a basement, one with a recreation room, and one comparable was built on a concrete slab foundation. Three comparables each have a fireplace, and two comparables have a 1-car or a 1.5-car garage. The comparables have improvement assessments that range from \$39,155 to \$59,055 or from \$11.08 to \$15.05 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$50,000. The requested assessment would reflect the appraised value of \$500,000 when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The request would lower the subject's improvement assessment to \$31,768 or \$10.71 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 \$69,989. The subject's assessment reflects a market value of \$699,890 or \$235.97 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$51,757 or \$17.45 per square foot of living area.

In response to the overvaluation argument, the board of review submitted information on four comparable properties located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of masonry or frame construction ranging in size from 2,410 to 3,350 square feet of living area. The comparables have sites that range in size from 7,500 to 17,820 square feet of land area and range in age from 108 to 126 years old. Each comparable has a full basement with two having a recreation room. Three comparables each have two fireplaces, and two comparables each have a 2-car garage. The comparables sold from September 2014 to August 2016 for prices ranging from \$790,000 to

\$2,000,000 or from \$327.80 to \$655.95 per square foot of living area, land included. Moreover, these comparables included assessment data with improvement assessments ranging from \$55,931 to \$94,141 or from \$18.56 to \$28.10 per square foot of living area.

In response to the inequity in assessment argument, the board of review also submitted information on four comparable properties located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of masonry or frame construction ranging in size from 3,040 to 3,506 square feet of living area. The comparables range in age from 97 to 117 years old. Each comparable has a full basement with two having a recreation room. One comparable has central air conditioning; two comparables each have a fireplace; and two comparables have a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$59,280 to \$78,475 or from \$19.22 to \$23.37 per square foot of living area. Comparable #4 also had sale data depicting a sale date in September 2014 for a price of \$1,197,000 or \$371.16 per square foot of living area, land included.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

With respect to the overvaluation argument, the appellant submitted an appraisal report and the board of review submitted sales information on five comparable properties (including one equity comparable that contained sale data) for the Board's consideration. The Board gave less weight to the appraisal report and the appraiser's opinion of value as the report was dated July 15, 2015 and the appraiser utilized two sales that occurred in 2014 which are dated and not likely to reflect the subject's market value as of the January 1, 2017 assessment date at issue. For similar reason, the Board gave less weight to board of review comparable sales #1 and #2, (along with board of review equity comparable #4 which contained sale data) as each of these sales occurred in 2014 which is less proximate in time to the subject's assessment date than the remaining sales in the record. Turning to the raw sales in the appellant's appraisal, the Board also gave less weight to appraiser's comparable #3 based on its significantly larger dwelling size in relation to the subject, in addition to being 5 years old in comparison to the subject's age of 90 years old.

The Board finds the best evidence of market value to be board of review comparable sales #3 and #4 which were most similar to the subject in location, design, dwelling size, foundation, and some features. However, board of review comparable #3 has an unfinished basement and somewhat smaller dwelling size, suggesting that an upward adjustment is necessary to this comparable to make it more equivalent to the subject. These two best comparable sales in the record also sold more proximate in time to the subject's assessment date at issue. These

comparables sold in August 2015 and August 2016 for prices of \$790,000 and \$1,425,000 or for \$327.80 and \$425.37 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$699,890 or \$235.97 per square foot of living area, including land, which is below the two best sale comparables in the record in terms of overall value and on a per square foot basis. After considering adjustments to the best comparables in this record for differences from the subject, the Board finds that the subject's assessment is supported and no reduction in the subject's assessment is justified on the grounds of overvaluation.

Alternatively, the taxpayer contends assessment inequity with respect to the improvement as a 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 presented for the Board's consideration data on twelve comparables with equity data with varying degrees of similarity to the subject. The Board gave less weight to appellant's equity comparables, along with board of review equity comparables #1 and #3, and sale comparables #1 and #3 based on their significantly larger or smaller dwelling sizes and/or unfinished basements when compared to the subject.

The Board finds the best evidence of equity in assessment to be board of review equity comparables #2 and #4, and board of review sales #2 and #4 which are most similar to the subject in location, design, dwelling size, and most features. However, board of review equity comparable #2 and sale #4 have garage features unlike the subject, thus suggesting a downward adjustment would be necessary to these comparables in order to make them more equivalent to the subject. These four best equity comparables in the record had improvement assessments ranging from \$59,280 to \$94,141 or from \$19.40 to 28.10 per square foot of living area, respectively. The subject's improvement assessment of \$51,757 or \$17.45 per square foot of living area is below the four best equity comparables in this record both in terms of overall improvement assessment and on a per square foot basis. Therefore, based on this record, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, no reduction in the subject's assessment is warranted.

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: November 16, 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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