



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

APPELLANT: Place Homeowners The Park Row at Burnham
DOCKET NO.: 17-43114.001-R-1 through 17-43114.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Place Homeowners The Park Row at Burnham, the appellant(s), by attorney Steven J. Field, of Field and Goldberg, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-43114.001-R-1	17-22-109-075-0000	15,226	60,873	\$76,099
17-43114.002-R-1	17-22-109-150-0000	16,882	59,270	\$76,152

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 is improved with a 22-year-old, three-story dwelling of masonry construction containing 2,620 square feet of gross building area. Features of the subject include a slab foundation, central air conditioning, two fireplaces and a two-car garage. The property is situated on 1,324 square feet of land in Chicago, South Chicago Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal.¹ The appellant did not submit information on suggested equity comparable properties. In support of

¹ The appellant checked Assessment Equity on the Petition as the only basis for the appeal. However, the appellant submitted evidence of property sales.

the overvaluation argument, the appellant submitted two lists of properties. The first list included 22 properties that sold from 2014 through 2017. This list included only addresses, and sales dates and prices. The second list included 191 properties that disclosed addresses and dates of sales from as long ago as 1995. The appellant did not submit evidence of key property characteristics for any of these properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,099. The subject property has an improvement assessment of \$60,873, or \$23.23 per square foot of living area. The subject's assessment reflects a market value of \$760,990, or \$290.45 per square foot of living area including land, when applying the 2017 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on three suggested equity comparable properties and on three suggested sale comparable properties.

Conclusion of Law

The appellant 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 Board takes note that the appellant did not submit any evidence in support of the assessment equity argument it raised by checking the appropriate box on the Petition. The Board finds the best evidence of assessment equity to be the board of review's comparable(s) #1 through #3. These comparables had improvement assessments that ranged from \$21.42 to \$25.83 per square foot of gross building area. The subject's improvement assessment of \$23.23 per square foot of gross building area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate(d) with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment based on assessment inequity is not justified.

The appellant also contends 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.

The Board takes note that the appellant did not submit any descriptive evidence of key property characteristics of the many pages of suggested sales. The Board finds the best evidence of

market value to be the board of review comparable sale(s) #1 through #3. These comparables sold for prices ranging from \$399.45 to \$435.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$290.45 per square foot of living area including land, which is below the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation 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: September 21, 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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