



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

APPELLANT: Phillip Johnston
DOCKET NO.: 17-43721.001-R-1
PARCEL NO.: 17-06-416-027-0000

The parties of record before the Property Tax Appeal Board are Phillip Johnston, the appellant, by attorney Noah J. Schmidt of Schmidt Salzman & Moran, Ltd. 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:

LAND: \$9,375
IMPR.: \$62,502
TOTAL: \$71,877

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 two improvements located on one parcel. Building #1 consists of a three-story class 2-11 multi-family building of masonry construction with 4,818 square feet of building area. The building is approximately 127 years old. The building has three units and a full unfinished basement. Building #2 consists of a class 2-05 dwelling with 650 square feet of living area. The property has a 3,125 square foot site and is located in Chicago, West Chicago Township, Cook County.

The appellant contends assessment inequity with respect to the improvements as the basis of the appeal. With respect to building #1, the appellant provided five comparables improved with three-story class 2-11 buildings of masonry construction ranging in size from 4,644 to 4,850 square feet of building area and in age from 122 to 127 years old. The comparables have three, four or six apartments. Four comparables have full basements with one finished with an

apartment, two comparables have central air conditioning, and one comparable has a two-car garage. Each comparable has a different neighborhood code than the subject property. The appellant reported the comparables as having improvement assessments ranging from \$41,302 to \$46,164 or from \$8.81 to \$9.55 per square foot of building area. However, a review of the property characteristic sheets submitted by the appellant disclosed improvement assessments ranging from \$17,165 to \$46,164 or from \$3.67 to \$9.55 per square foot of building area. The appellant reported this building as having an improvement assessment of \$55,768 or \$11.57 per square foot of building area.

With respect to building #2, the appellant provided five comparables improved with 1-story or 2-story class 2-05 dwellings of frame or masonry construction ranging in size from 720 to 800 square feet of living area. The comparables range in age from 107 to 123 years old. Three comparables have full or partial unfinished basements and two comparables each have a one-car garage. The comparables have improvement assessments ranging from \$6,960 to \$8,422 or from \$9.67 to \$10.53 per square foot of living area. The appellant reported this building as having an improvement assessment of \$23,713 or \$36.48 per square foot of building area.

The appellant provided a copy of the decision issued by the Property Tax Appeal Board for the 2015 tax year in Docket No. 15-32555.001-R-1 in which the total assessment was reduced to \$71,877 with an improvement assessment of \$62,502 based on equity and the weight of the evidence submitted by the parties. The appellant contends that since the time of the assessment reduction there have been no capital improvements made to the property which would materially increase the market value. The appellant also stated that 2017 was the final year of the 2015-2017 triennial assessment cycle. The appellant requested the subject's assessment be revised so as not to exceed \$71,877.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,856. The subject property has an improvement assessment of \$79,481.

With respect to building #1, the board of review provided four comparables improved with three-story class 2-11 buildings of masonry construction ranging in size from 3,300 to 4,884 square feet of building area. The buildings range in age from 16 to 137 years old. Each comparable has a full basement with one having a recreation room. One comparable has central air conditioning and one comparable has a two-car garage. Each of the board of review comparables has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$50,985 to \$70,165 or from \$11.99 to \$15.45 per square foot of building area. In its analysis, the board of review attributed the entire improvement assessment to building #1.

With respect to building #2, the board of review provided no descriptive information about this dwelling and did not provide any comparables to perform an assessment equity analysis.

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.

With respect to building #1, the record contains nine comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables due to differences from the subject in location and the fact the appellant's equity analysis was replete with errors when comparing the assessment information in the grid analysis with the property characteristic sheets provided by the appellant. The Board gives less weight to board of review comparable #2 due to differences from the subject property in size and age. The three remaining comparables, board of review comparables #1, #3 and #4, have improvement assessments ranging from \$58,554 to \$70,165 or from \$11.99 to \$14.94 per square foot of building area. The subject's class 2-11 improvement assessment of \$55,768 or \$11.57 per square foot of building area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's class 2-11 improvement was inequitably assessed and a reduction in the assessment of this building is not justified.

With respect to building #2, the record contains five comparables submitted by the appellant to support the inequity argument. The board of review provided no comparables or equity analysis to refute the appellant's argument with respect to this building. The appellant's comparables have improvement assessments that range from \$6,960 to \$8,422 or from \$9.67 to \$10.53 per square foot of living area. The subject's class 2-05 improvement assessment of \$23,713 or \$36.48 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's class 2-05 improvement was inequitably assessed and a reduction in the assessment of this building 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: 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Phillip Johnston, by attorney:
Noah J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 West Washington Street
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602