



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

APPELLANT: Estate of Camelia P. Peterson
DOCKET NO.: 17-43722.001-R-1
PARCEL NO.: 13-36-321-033-0000

The parties of record before the Property Tax Appeal Board are Estate of Camelia P. Peterson, 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 **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: \$6,468
IMPR.: \$49,508
TOTAL: \$55,976

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 two-story class 2-11 multi-family building of masonry construction with 3,010 square feet of building area. The building is approximately 128 years old. The building has four units with one located in the basement. Building #2 consists of a class 2-05 two-story dwelling of frame construction with 1,700 square feet of living area. The dwelling is approximately 128 years old and has a crawl space foundation. The property has a 2,875 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 1.5 to 1.9-story or 2-story class 2-11 buildings of frame construction ranging in size from 2,920 to 3,088 square feet of building area and in age from 112 to 125 years old. The comparables have

two or three apartments and four comparables have either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$23,736 to \$27,642 or from \$8.04 to \$8.95 per square foot of building area.

With respect to building #2, the appellant provided five comparables improved with 2-story class 2-05 dwellings of frame or masonry construction ranging in size from 1,562 to 1,680 square feet of living area. The comparables are either 122 or 127 years old. Two of the properties have either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$14,207 to \$16,021 or from \$9.10 to \$9.82 per square foot of living area.

The appellant provided a copy of the decision issued by the Property Tax Appeal Board for the 2015 tax year in Docket No. 15-30703.001-R-1 in which the total assessment was reduced to \$48,297 with an improvement assessment of \$41,829 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 \$48,297.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,976. The subject property has an improvement assessment of \$49,508. Building #1 has an improvement assessment of \$30,127 or \$10.05 per square foot of building area. Building #2 has an improvement assessment of \$19,381 or \$11.40 per square foot of living area.

With respect to building #1, the board of review provided four comparables improved with 2-story or 3-story class 2-11 buildings of masonry or frame construction ranging in size from 3,144 to 3,516 square feet of building area. The buildings are either 117 or 125 years old. Each comparable has a full basement with one having an apartment. One comparable has a two-car garage. The comparables have improvement assessments ranging from \$32,690 to \$69,827 or from \$10.05 to \$19.86 per square foot of building area. Comparable #4, with an improvement assessment of \$19.86 per square foot of building area, was described as being renovated.

With respect to building #2, the board of review provided four comparables improved with 2-story class 2-05 dwellings of frame or masonry construction ranging in size from 1,784 to 2,122 square feet of living area. Each of the comparables is approximately 125 years old. Three comparables have full basements with one being finished with a recreation room. Three comparables have central air conditioning, and a two-car garage. The comparables have improvement assessments ranging from \$21,450 to \$38,253 or from \$12.01 to \$18.03 per square foot of living area.

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.

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 board of review comparable #4 as the evidence disclosed this building had been renovated and the improvement assessment appears to be an outlier relative to the remaining class 2-11 comparables submitted by the parties. The remaining comparables are relatively similar to the subject in construction, age, size, and features. These comparables have improvement assessments that range from \$23,736 to \$34,493 or from \$8.04 to \$10.40 per square foot of building area. The subject's class 2-11 improvement assessment of \$30,127 or \$10.05 per square foot of 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 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 nine comparables submitted by the parties to support their respective positions. The Board gives less weight to board of review comparable #4 due to differences from the subject in size. The remaining comparables are relatively similar to the subject age and size. Appellant's comparables #1 and #2 each have a garage, whereas the subject has no garage, suggesting a downward adjustment would be needed to make these comparables more equivalent to the subject property. Board of review comparables #1, #2 and #3 have basements, central air conditioning, and/or garages, features the subject does not have, suggesting a downward adjustment would be needed to make these comparables more equivalent to the subject property. These comparables have improvement assessments that range from \$14,207 to \$28,047 or from \$9.10 to \$15.66 per square foot of living area. The subject's class 2-05 improvement assessment of \$19,381 or \$11.40 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, after considering the necessary adjustments for differences between the comparables and the subject property, the Board finds the appellant did not demonstrate 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 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: 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

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