



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

APPELLANT: Matthew Linderman
DOCKET NO.: 17-43723.001-R-1
PARCEL NO.: 17-18-316-053-0000

The parties of record before the Property Tax Appeal Board are Matthew Linderman, 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: \$9,450
IMPR.: \$34,266
TOTAL: \$43,716

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 consists of a two-story multi-family building of masonry construction with 3,018 square feet of building area. The building is approximately 132 years old. Features of the property include three apartments, a full basement with an apartment, and a detached one-car garage. The property has a 3,150 square foot site and is located in Chicago, West 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 overvaluation and assessment inequity as the bases of the appeal. With respect to the overvaluation argument the appellant provided evidence disclosing the subject property was purchased in November 2012 for a price of \$301,000. To document the sale, the appellant submitted a copy of the closing statement identifying the seller as Metrobank and the purchase price as \$301,000. The appellant also submitted a copy of the Escrow Trust

Disbursement Statement reporting the price of \$301,000 and further disclosing the parties as Metropolitan Bank Trust Company and Matthew Linderman.

In support of the assessment inequity argument, the appellant submitted information on five equity comparables improved with two-story or three-story class 2-11 multi-family buildings of masonry construction ranging in size from 2,823 to 3,077 square feet of living area. The buildings are either 132 or 137 years old. The appellant reported that four comparables have two or three units. Two comparables have either a one-car or a two-car garage. Three comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$28,095 to \$31,311 or from \$9.62 to \$10.30 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. 15-32585.001-R-1 in which the assessment was reduced to \$40,161 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 \$40,161.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,716 which reflects a market value of \$437,160 or \$144.85 per square foot of building area, land included, when using the level of assessment for class 2-11 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$34,266 or \$11.35 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 improved with two-story or three-story buildings of masonry or frame and masonry construction ranging in size from 3,169 to 3,675 square feet of building area. The buildings range in age from 21 to 127 years old. Comparables #1 and #2 are class 2-11 multi-family buildings and comparables #3 and #4 are class 2-12 mixed use commercial and residential buildings. Each comparable has a full or partial basement with one being an apartment and three comparables have either a 1.5-car or a 2-car garage. One comparable has central air conditioning and a fireplace. The comparables sold from January 2014 to October 2017 for prices ranging from \$491,511 to \$1,331,000 or from \$155.10 to \$431.05 per square foot of building area, including land. These same comparables have improvement assessments ranging from \$42,190 to \$55,631 or from \$11.93 to \$18.01 per square foot of building area.

Conclusion of Law

The appellant contends in part 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 on this basis.

As an initial matter, the appellant filed this matter as a so-called "rollover" assessment appeal. The Board finds the so-called rollover provision of section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is not applicable because there was no showing the subject property is an owner occupied residence, a prerequisite for the application of this section of the Property Tax Code.

The Board gives little weight to the November 2012 purchase of the subject property presented by the appellant as the transaction is not proximate in time to the assessment date at issue. The Board gives little weight to board of review comparable #2 as this property is significantly newer than the subject building. The Board gives little weight to board of review comparables #3 and #4 as these are improved with class 2-12 mixed use properties which is a different classification than the subject's classification as a class 2-11 multi-family building. The best evidence of market value is board of review comparable #1 which sold in January 2014 for a price of \$491,511 or \$155.10 per square foot of building area, including land, which is supportive of the subject's assessment which reflects a market value of \$437,160 or \$144.85 per square foot of building area, land included.

The appellant also 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 on this basis.

The record contains nine comparables submitted by the parties to support their respective positions. The Board gives little weight to board of review comparables #2 through #4 due to differences from the subject property in age or classification. The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparable #1. These comparables are relatively similar to the subject in style, construction, age and features with the exception appellant's comparables #2, #3 and #5 have no garage, whereas the subject property has a garage, suggesting an upward adjustment to the comparables would be needed to make them more equivalent to the subject property. These six comparables have improvement assessments that range from \$28,095 to \$42,190 or from \$9.62 to \$10.30 per square foot of building area. The subject's improvement assessment of \$34,266 or \$11.35 per square foot of building 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 improvement was inequitably assessed and a reduction in the subject's 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: 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

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