



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

APPELLANT: Lisa Young, Palmisano 1996 INV LP
DOCKET NO.: 17-44731.001-R-1
PARCEL NO.: 14-20-115-026-0000

The parties of record before the Property Tax Appeal Board are Lisa Young, Palmisano 1996 INV LP, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$20,328
IMPR.: \$54,782
TOTAL: \$75,110

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 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 three-story dwelling of masonry exterior construction with 3,888 square feet of living area. The dwelling was constructed in 1910 and is approximately 107 years old. The home features a full unfinished basement. The property has a 3,630 square foot site and is located in Chicago, Lake View 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on 32 equity comparables located within the subject's neighborhood code. The comparables consist of three-story dwellings that range in size from 3,528 to 4,245 square feet of living area. The dwellings were built from 1905 to 1915. Each comparable has a basement. The comparables have improvement assessments that range from \$47,909 to \$60,513 or from \$11.90 to \$15.50 per

square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$46,267 or \$11.90 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 \$115,198. The subject property has an improvement assessment of \$94,870 or \$24.40 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the subject's neighborhood code. The comparables are improved with two-story class 2-08 dwellings of masonry exterior construction that range in size from 3,932 to 4,333 square feet of living area. The dwellings range in age from 7 to 16 years old. Each comparable has a full basement finished as a recreation room, central air conditioning, one to four fireplaces and either a 2.5-car, a 3-car or a 4-car garage. The comparables have improvement assessments that range from \$135,959 to \$228,034 or from \$31.38 to \$56.98 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant argued that each of the board of review comparables are dissimilar two-story dwellings and are from 91 to 100 years newer than the subject dwelling. Counsel asserted that 32 of 32 or 100% of the appellant's equity comparables support a reduction based on building price per square foot.

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.

The parties submitted 36 assessment comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the four comparables submitted by the board of review as each comparable is a considerably newer, two-story dwelling with central air conditioning, a finished basement and a garage which differs from the subject's 107-year-old three-story dwelling with an unfinished basement, no central air conditioning and no garage.

The Board finds the best evidence of assessment equity to be the 32 comparables submitted by the appellant. These properties are all relatively similar to the subject in location, dwelling size, design and age. The comparables have improvement assessments that range from \$47,909 to \$60,513 or from \$11.90 to \$15.50 per square foot of living area. The Board has given most weight to appellant's comparables #5, #20, #21, #25 and #26 as these dwellings are most similar in size when compared to the subject dwelling. These five comparables have improvement assessments ranging from \$48,187 to \$57,204 or from \$12.15 to \$14.38 per square foot of living

area. The subject's improvement assessment of \$94,870 or \$24.40 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 evidence demonstrates the subject's improvement is inequitably assessed by clear and convincing evidence and a reduction in the subject's assessment 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:

May 18, 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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