



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

APPELLANT: John Egan
DOCKET NO.: 18-20521.001-R-1
PARCEL NO.: 16-06-325-013-0000

The parties of record before the Property Tax Appeal Board are John Egan, 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: \$16,245
IMPR.: \$90,148
TOTAL: \$106,393

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 2018 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 dwelling of stucco exterior construction with 3,913 square feet of living area. The dwelling is approximately 105 years old. Features of the home include a full unfinished basement and a 2.5-car garage. The property also has a second dwelling.¹ The property has a 17,100 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-06 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 five equity

¹ The appellant reported that the subject property has two dwellings, which was unrefuted by the board of review. However, the appellant did not provide any detailed characteristics of the second dwelling, other than reporting that it has an improvement assessment of \$19,127. The appellant did not contest the assessment of the second dwelling.

comparables, four of which are located within the same assessment neighborhood code as the subject property. The comparables are improved with class 2-06 two-story dwellings of stucco, masonry or frame and masonry exterior construction ranging in size from 3,104 to 4,863 square feet of living area. The dwellings range in age from 65 to 124 years old. Based on the attached property characteristic sheets, each comparable has a full or partial basement, two of which have recreation rooms. Each comparable has one or two fireplaces and from a 1-car to a 2.5-car garage. One comparable has central air conditioning. The comparables have improvement assessments that range from \$45,756 to \$87,018 or from \$14.74 to \$17.89 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,393. The subject property has an improvement assessment of \$90,148 or \$23.04 per square foot of living area, using 3,913 square feet 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 same assessment neighborhood code as the subject property. The comparables are improved with class 2-06 two-story dwellings of stucco, masonry or frame and masonry exterior construction ranging in size from 2,240 to 3,804 square feet of living area. The dwellings range in age from 91 to 130 years old. Each comparable has a full or partial basement that is unfinished and either a 2-car or a 2.5-car garage. Two comparable have central air conditioning and three comparables each have from one to three fireplaces. The comparables have improvement assessments that range from \$53,534 to \$90,744 or from \$23.85 to \$25.73 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The record contains a total of nine suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds none of the comparables are truly similar to the subject due to significant differences from the subject in dwelling size and lack of a second dwelling. Nevertheless, the Board gives less weight to the appellant's comparables #1, #3, #4 and #5, as well as board of review comparables #1, #2 and #4 due to their dissimilar dwelling sizes when compared to the subject dwelling. Furthermore, appellant's comparable #1 is located outside of the subject's assessment neighborhood code and appellant's comparable #3 has a considerably newer dwelling than the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and board of review comparable #3, which are relatively similar to the subject in location, dwelling

size, design and age. The comparables have improvement assessments of \$16.50 and \$23.85, respectively. The subject's improvement assessment of \$23.04 per square foot of living area is bracketed by the two best comparables in the record. Based on this record and after considering adjustments to the comparables for differences from the subject, such as a second dwelling, 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:

December 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

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