



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

APPELLANT: Lisa Pilcher
DOCKET NO.: 18-28304.001-R-1
PARCEL NO.: 14-07-405-020-0000

The parties of record before the Property Tax Appeal Board are Lisa Pilcher, 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.: \$86,184
TOTAL: \$102,429

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 frame construction with 3,078 square feet of living area. The dwelling is approximately 11 years old. Features of the property include a full basement with finished area, central air conditioning, one fireplace and a two-car garage. The property has a 3,868 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends contention of law¹ and improvement assessment inequity as the bases of the appeal. The subject's land assessment was not contested. In support of the improvement assessment inequity argument, the appellant submitted information on five equity comparables

¹ The bases for the appeal was contention of law and assessment equity; however, counsel's legal brief is the same as the inequity argument, uniformity of assessment.

that are located within the same neighborhood code as the subject. The comparables are improved with four, three story class 2-11 and one, two-story class 2-78 dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 3,684 to 3,858 square feet of living area.² The dwellings range in age from 120 to 130 years old. Two comparables have full basements with apartments and two comparables have concrete slab foundations. The appellant failed to provide foundation details on one comparable. Two comparables have either a one-car or a three-car garage. The comparables have improvement assessments ranging from \$62,833 to \$72,447 or from \$16.78 to \$19.23 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$53,341 or \$17.33 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 \$102,429. The subject property has an improvement assessment of \$86,184 or \$28.00 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 that are located within the same neighborhood code as the subject. The comparables are improved with two-story class 2-78 dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,233 to 2,736 square feet of living area. The dwellings range in age from 7 to 20 years old. Each comparable has a full basement with finished area, central air conditioning, one or three fireplaces and a two-car garage. The comparables have improvement assessments ranging from \$75,279 to \$87,391 or from \$29.87 to \$34.12 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 parties submitted a total of nine comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparables due to their considerably older ages, dissimilar designs and/or lack of garages when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables although each comparable is smaller in dwelling size than the subject. The comparables have varying degrees of similarity to the subject in location, design, age, basement and other features. The Board gives most weight to comparable #1 with an improvement assessment of \$87,391 or

² The appellant did not provide a printout with property details from the Cook County Assessor's Office for comparable #1 and its story-height and class code could not be verified. The appellant provided the wrong story-height and/or class code on three comparables in the Section V Grid Analysis which were corrected by the Board.

\$31.94 per square foot of living area as it is identical in age and most similar to the subject in dwelling size. The best comparables have improvement assessments ranging from \$75,279 to \$87,391 or from \$29.87 to \$34.12 per square foot of living area. The subject's improvement assessment of \$86,184 or \$28.00 per square foot of living area falls within the range established by the best comparables in this record on an overall improvement assessment basis but below the range on a per square foot basis which is logical given the subject's slightly larger dwelling size in comparison to the best comparables. Furthermore, due to economies of scale, accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Due to its larger size, the subject's assessment is well supported by a preponderance of the credible market evidence contained in this record. Based on this record and after considering differences to the best comparables for differences when compared to the subject, 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: September 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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