



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

APPELLANT: Sunan Devise
DOCKET NO.: 18-28784.001-R-1 through 18-28784.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Sunan Devise, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-28784.001-R-1	14-19-423-038-0000	16,800	63,926	\$80,726
18-28784.002-R-1	14-19-423-039-0000	16,800	60,966	\$77,766

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 two parcels improved with three buildings with a combined living area of 7,690 square feet, which was not disclosed by the appellant. The "Board of Review Notes on Appeal" indicate the property is improved with two, class 2-11 buildings and a class 2-05 building with a combined living area of 7,690 square feet. The two, class 2-11 buildings have 3,060 and 2,950 square feet of living area, respectively. The class 2-05 dwelling has 1,680 square feet of living area.

The appellant contends assessment inequity with respect to the two, class 2-11 improvements as the basis of the appeal and utilized the 6,010 total combined living area of the class 2-11 improvements and the total improvement assessments for all three improvements of \$124, 892 in the grid analysis. In support of this argument, the appellant submitted information on seven suggested equity comparables improved with class 2-11 dwellings with the same neighborhood

codes as the subject property. The comparables have features with varying degrees of similarity to the subject property. The comparables have improvement assessments ranging from \$13.42 to \$18.94 per square foot of living area.

The appellant disclosed within the "Addendum to Petition" the improvement assessments of \$63,926 for Parcel #14-19-423-038-0000 and \$60,966 for Parcel #14-19-423-039-0000. The subject's two parcels have a combined improvement assessment of \$124,892 or \$20.78 per square foot of combined living area using the two, class 2-11 buildings. Based on the evidence, the appellant requested a combined reduction in the subject's improvement assessment to \$101,569 or \$16.90 per square foot of living area using the two, class 2-11 buildings.

The board of review submitted three separate "Board of Review Notes on Appeal" depicting the property as being improved with three buildings including two, class 2-11 buildings and one class 2-05 building.

The board of review submission disclosed the two, class 2-11 buildings have 3,060 and 2,950 square feet of living area with improvement assessments of \$49,514 and \$46,554 or \$16.18 and \$15.78 per square foot of living area, respectively. In support of the assessment on these two buildings, the board of review provided the same four comparables for each building ranging in size from 2,895 to 3,134 square feet of living area. These comparables have improvement assessment ranging from \$51,559 to \$90,287 or from \$17.05 to \$28.81 per square foot of living area.

The class 2-05 dwelling has an improvement assessment of \$28,824 or \$17.16 per square foot of living area. The board of review submitted four comparables improved of class 2-05 dwellings ranging in size from 1,696 to 1,716 square foot of living area. These comparables have improvement assessments ranging from \$47,797 to \$53,271 or from \$28.05 to \$31.41 per square foot of living area.

Based on this evidence, the board of review requested 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.

Initially, the Board finds the board of review evidence disclosed the subject property is improved with three improvements including two, class 2-11 buildings and a class 2-05 dwelling. However, the appellant failed to disclose the fact the subject's parcels are improved with three improvements and used the assessed values for all three improvements in an attempt to demonstrate a lack of uniformity with respect to only the class 2-11 improvements. The Board

finds the appellant's analysis is without merit due to the fact the appellant failed to properly describe the subject property and did not segregate the improvement analysis to reflect the assessment of the three buildings on the subject property.

The board of review provided three sets of evidence for the three buildings located on the subject property. The class 2-11 building with 3,060 square feet of living area had an improvement assessment of \$49,514 or \$16.18 per square feet of living area while the four comparables provided by the board of review had improvement assessments ranging from \$51,559 to \$90,287 or from \$17.05 to \$28.81 per square feet of living area. The class 2-11 building with 2,950 square feet of living area had an improvement assessment of \$46,544 or \$15.78 per square foot of living area while the four comparables provided by the board of review had improvement assessments ranging from \$51,559 to \$90,287 or from \$17.05 to \$28.81 per square foot of living area. The class 2-05 dwelling with 1,680 square feet of living area had an improvement assessment of \$28,824 or \$17.16 per square foot of living area while the four, class 2-05 comparables provided by the board of review had improvement assessments ranging from \$47,797 to \$53,271 or from \$28.05 to \$31.41 per square foot of living area. The Board finds the comparables provided by the board of review demonstrated the subject property is being equitably assessed.

Based on this record, 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: January 18, 2022



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sunan Devise, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602