



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

APPELLANT: Brian McFadden
DOCKET NO.: 18-31193.001-R-1
PARCEL NO.: 13-26-218-003-0000

The parties of record before the Property Tax Appeal Board are Brian McFadden, the appellant, by attorney Spiro Zarkos, of Verros Berkshire, PC 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 **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: \$4,563
IMPR.: \$32,000
TOTAL: \$36,563

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, multi-family building of frame exterior construction with 3,607 square feet of building area. The building is approximately 120 years old. Features of the building include a full unfinished basement. The property has a 2,852 square foot site located in Chicago, Jefferson 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 two Residential Appeal petitions for the same property each containing a grid analysis and information on four equity comparables numbered #1 through #4. However, there are only six comparables instead of eight comparables

since the two grid sheets contain two duplicate comparables.¹ All six comparables are located within the same neighborhood code as the subject property. The comparables are improved with class 2-11 buildings of frame exterior construction ranging in size from 3,086 to 3,768 square feet of building area. The buildings range in age from 105 to 120 years old. One comparable has a concrete slab foundation, and five comparables each have a full basement, four of which have finished apartments or recreational room. One comparable has central air conditioning, and three comparables each have a two-car garage. The comparables have improvement assessments ranging from \$24,008 to \$32,226 or from \$7.16 to \$8.82 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$27,738 or \$7.69 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,735. The subject property has an improvement assessment of \$39,172 or \$10.86 per square foot of building area. In support of this argument, the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject property. The comparables are improved with class 2-11, multi-family buildings of frame or frame and masonry exterior construction ranging in size from 1,760 to 2,387 square feet of building area. The buildings are 105 or 110 years old and have a full basement, one of which has a finished recreational room. One comparable has a two-car garage. The comparables have improvement assessments ranging from \$24,436 to \$34,218 or from \$13.67 to \$17.08 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 appellant submitted six equity comparables and the board of review submitted four equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #5 and #6 and board of review comparables due to their smaller building sizes when compared to the subject. In addition, the appellant's comparable #5 lacks a basement, unlike the subject which has a full unfinished basement.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 through #4. These comparables are similar to the subject in age, building size, and some

¹ For this analysis, the grid sheet of the residential appeal petition with a PTAB post marked April 30, 2019 date comprising the two duplicate comparables will be identified as comparable #1 for PIN #13-26-115-044-0000 and comparable #2 for PIN #13-23-314-035-0000 as listed on the initial appeal petition with a PTAB post marked April 17, 2019 date, and the remaining two comparables will be renumbered as comparable #5 for PIN #13-22-434-016-0000 and comparable #6 for PIN #13-23-406-018-0000.

features. However, three of these comparables each have finished basement apartments or a recreational room in which in which two of these comparables also lack a garage, unlike the subject which has an unfinished basement and a two-car garage. The comparables have improvement assessments ranging from \$26,832 to \$32,226 or from \$7.16 to \$8.82 per square foot of building area. The subject's improvement assessment of \$39,172 or \$10.86 per square foot of building area falls above the range established by the best comparables in this record. Additionally, the subject's improvement assessment falls above the appellant's comparable #3 of \$32,226 or \$8.55 per square foot of building area which is the best comparable in this record that is most similar to the subject in overall property characteristics. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed 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:

April 19, 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

Brian McFadden, by attorney:
Spiro Zarkos
Verros Berkshire, PC
225 West Randolph
Suite 2950
Chicago, IL 60606

COUNTY

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