



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

APPELLANT: Kristin Gonnella  
DOCKET NO.: 18-36825.001-R-1  
PARCEL NO.: 13-13-227-026-0000

The parties of record before the Property Tax Appeal Board are Kristin Gonnella, the appellant(s), by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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:** \$10,668  
**IMPR.:** \$59,512  
**TOTAL:** \$70,180

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 is improved with a 94-year-old, one and one-half-story building of masonry construction containing 2,540 square feet of gross building area. Features of the subject include a full unfinished basement and central air conditioning. The property is situated on 4,445 square feet of land in Jefferson Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal by checking the boxes Assessment Equity and Contention of Law on the Petition. The appellant submitted assessment equity properties, but also submitted sales market properties. The

appellant also submitted a brief that did not address a contention of law, as required by Rule 1910.65(d) (86 Ill.Admin.Code §1910.65(d)).

In support of the assessment inequity argument, the appellant submitted information on four suggested equity comparable properties. In support of the overvaluation argument, the appellant submitted information on four suggested comparable sales and one pending sale offer.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,180. The subject property has an improvement assessment of \$59,512, or \$23.43 per square foot of living area. The subject's assessment reflects a market value of \$701,800, or \$276.30 per square foot of living area including land, when applying the 2018 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties and on one suggested sale comparable properties.

In rebuttal, the appellant argued that the board of review did not submit suggested sales market properties. The appellant reaffirmed the request for an assessment reduction.

### **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 and recommended 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 Board finds the best evidence of assessment equity to be the appellant's comparable(s) #1, and the board of review's comparable(s) #3 and #4. These comparables had improvement assessments that ranged from \$18.85 to \$29.51 per square foot of gross building area. The subject's improvement assessment of \$23.43 per square foot of gross building area falls within the range established by the best comparables in this record. 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 holds that a reduction in the subject's assessment based on assessment inequity is not justified.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant has the burden of going forward with evidence sufficient to challenge the correctness of the assessment. 86 Ill.Admin.Code §1910.63(b). The Board finds the appellant did not submit sufficient evidence of comparable sale properties that displayed similar characteristics to the subject. The appellant submitted a “Comparative Market Analysis” prepared by a real estate agent. The data on these properties lacked sufficient information on various key property characteristics and on the facts regarding the sales, thereby making it not possible to make meaningful comparisons to the subject property. Some of these suggested properties lacked information on living area, land area, specific age, building material or garages. One of these properties was not a closed sale. Of the four properties that contained sale dates, three were from 2017, a year in a prior general assessment period. Therefore, the Board cannot find that these properties were sufficiently similar with the subject. *Supra* §1910.65(b).

The appellant argued in rebuttal that the board of review did not submit suggested sales market comparable properties. The Board notes that the appellant did not check the box for “Comparable Sales” on the Petition. The Board also notes that regardless of the evidence submitted by the board of review, the appellant has the burden of going forward with sufficient evidence. The Board finds the appellant failed to meet this burden.

Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation 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.



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Chairman



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Member



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Member

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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 17, 2023



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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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