



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

APPELLANT: Susan L. Ninos Trust
DOCKET NO.: 18-39486.001-C-1 through 18-39486.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Susan L. Ninos Trust, the appellant, by attorney Jennifer Kanik, of the Law Offices of Terrence Kennedy Jr. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-39486.001-C-1	13-15-236-018-0000	15,372	452	\$15,824
18-39486.002-C-1	13-15-236-019-0000	22,837	34,150	\$56,987

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 one-story commercial building of masonry construction with 876 square feet of building area. The building is 64 years old. The property has an 8,491 square foot site and is located in Chicago, Jefferson Township, Cook County. The property is a class 5-17 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants assert assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information about five suggested comparable properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,172. The subject's improvement assessment is \$58,963, or \$67.31 per square foot of building area.

Although the board of review sought and received an extension of time until October 7, 2020, to file its evidence, it did not submit any evidence prior to this deadline. The matter was set for a hearing before Board ALJ John Schmidt on February 14, 2023. On February 3, 2023, however, the parties entered into a written agreement to waive the hearing and have the matter decided on the evidence that had been submitted. At that time, the board of review submitted what it described as a memorandum summarizing its arguments. The memorandum asserts that the appellant has not met its burden of showing assessment inequity by clear and convincing evidence because the appellant did not show sufficient similarity between its suggested comparables and the subject. The board of review further argues that the appellant did not address the value of the land in its submissions

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). It is recommended that proof of unequal treatment in the assessment process 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 Board finds that the best evidence of assessment equity is the appellant’s suggested comparables three, four, and five. Like the subject property, these comparables are improved with one-story commercial buildings of masonry construction, and they are class 5-17 properties under the Cook County Real Property Assessment Classification Ordinance. Two of these comparables are very similar in building area square footage to the subject building, and two are similar in building age. These comparables had improvement assessments that ranged from \$20.46 to \$39.69 per square foot of building area. The subject's improvement assessment of \$67.31 per square foot of living area falls above the range established by the best comparables in this record. The Board concludes that the evidence shows sufficient similarities between these comparables and the subject to establish lack of uniformity.

The Board also concludes that the board of review’s reliance on Showplace Theatre Co. v. Property Tax Appeal Board, 145 Ill. App. 3d 774 (2d Dist. 1986) in arguing that the taxpayer must address both the land and improvement components of an assessment is misplaced. In that case, the taxpayer argued that it had only appealed from the land valuation, so the Board lacked

the authority to increase the improvement valuation. The Appellate Court disagreed and stated that the land and improvement valuations constituted a single assessment of the subject property. Showplace Theatre Co., 145 Ill. App. 3d at 776. Therefore, a taxpayer who seeks review of its real property assessment cannot limit the Board's review to only the land or improvement component of the assessment. Id. at 777.

The taxpayer has not argued in this case that the Board lacks the authority to modify either the land or improvement portion of the assessment, so the Showplace Theatre Co. holding does not apply. And the appellant did present evidence regarding the assessed value of the land. The land on four of the five suggested comparable properties submitted by the appellant was assessed at \$4.50 per square foot, the same as the subject's land. Therefore, the evidence indicates that the land component of the assessment was correct. The disparity in improvement assessments between the subject and appellant's suggested comparables three, four, and five, however, demonstrates by clear and convincing evidence that the subject's improvement was inequitably assessed. Based on this record, a reduction in the subject's assessment is therefore warranted.

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:

May 16, 2023



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

Susan L. Ninos Trust, by attorney:
Jennifer Kanik
Law Offices of Terrence Kennedy Jr.
180 North LaSalle Street
Suite #2650
Chicago, IL 60601

COUNTY

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