



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

APPELLANT: Stuart Shiner
DOCKET NO.: 18-43584.001-R-1
PARCEL NO.: 14-31-411-007-0000

The parties of record before the Property Tax Appeal Board are Stuart Shiner, 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 **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: \$13,650
IMPR.: \$46,750
TOTAL: \$60,400

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 dwelling of masonry construction with 2,012 square feet of living area. The building is approximately 128 years old. Features of the home include a full basement with an apartment and central air conditioning. The property has a 3,000 square foot site and is located in Chicago, West Chicago 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 information on nine equity comparables located in the same neighborhood code as the subject property. The comparables are improved with similar class code 2-11 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,762 to 2,435 square feet of living area. The comparables

range in age from 106 to 144 years old. The comparables have full basements with six having an apartment and one having finished area, three comparables have central air conditioning and seven comparables have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$34,680 to \$49,357 or from \$15.21 to \$20.39 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$39,496 or \$19.63 per square foot of living area.

The appellant's submission included a copy of the final decision from the Cook County Board of review revealing the subject had an improvement assessment of \$68,481 or \$34.04 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 located in the same neighborhood code as the subject property. The comparables are improved with two-story multi-family dwellings of masonry exterior construction ranging in size of from 1,890 to 2,128 square feet of living area. The comparables range in age from 91 to 152 years old. Three comparables have full basements and one comparable has a concrete slab foundation, one comparable has central air conditioning and two comparables have a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$44,982 to \$50,492 or from \$22.97 to \$24.01 per square foot of living area. Based on this evidence, the board of review requested the 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 parties submitted thirteen suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 through #4 and #6 through #9 as they had dissimilar dwelling sizes and/or older age when compared to the subject. The Board gave less weight to the board of review's comparables #2 through #4 due to their dissimilar ages in contrast to the subject.

The Board finds the best evidence of assessment equity is the appellant's comparable #5 and the board of review's comparables #1 as they are similar to the subject property in location, design, exterior construction, age and dwelling size, as well as being identical in age. The Board gave greater weight to the appellant's comparable #5 as it has a full basement with an apartment like the subject, but the Board notes it lacks central air conditioning in contrast to the subject. These comparables had improvement assessments of \$42,925 and \$45,940 or \$20.22 and \$22.97 per square foot of living area, respectively. The subject's improvement assessment of \$68,481 or \$34.04 per square foot of living area exceeds the assessments of the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is not supported. Based on this record 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: November 17, 2020



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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