



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

APPELLANT: David & Frieda Williams
DOCKET NO.: 18-44375.001-R-1
PARCEL NO.: 16-13-420-028-0000

The parties of record before the Property Tax Appeal Board are David & Frieda Williams, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$6,562
IMPR.: \$41,441
TOTAL: \$48,003

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 consists of a two-story multi-family dwelling of masonry construction with 3,710 square feet of living area. The dwelling is 20 years old. Features of the home include six and three-half bathrooms, a full basement with an apartment and central air conditioning. The property has a 3,125 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 as the basis of the appeal. In support of this argument the appellant submitted information on sixteen equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,003. The subject property has an improvement assessment of \$41,441, or \$11.17 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 within a ¼ mile radius of the subject with one comparable located on the same block as the subject. The comparables are improved with two-story multi-family dwellings of masonry exterior construction that range in size from 3,768 to 3,996 square feet of living area. The dwellings range in age from 19 to 20 years. Each comparable had a basement apartment. The comparables had either six full bathrooms, three full and two half bathrooms or three full and three half bathrooms. All the comparables had central air conditioning. The comparables have improvement assessments that range from \$11.21 to \$11.75 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued that the board of review's failure to respond or object to the appellants' comparables should serve as an admission that they are acceptable equity comparables. The appellants' attorney further argued that taking the board of review equity comparables into consideration, along with the undisputed appellants' equity comparables shows that 16 of 20 or 80% of the equity comparables support a reduction based on building price per square foot.

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 *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The parties submitted twenty suggested equity comparables for the Board's consideration. The Board finds all of the comparables are relatively similar to the subject in location, dwelling size, design and age, though they have varying degrees of similarity in features when compared to the subject. The comparables have improvement assessments ranging from \$7.77 to \$11.75 per square feet of living area. The subject's improvement assessment of \$11.17 per square foot of living area falls within the range established by the comparables in the record on a square foot basis. After considering adjustments to the comparables for differences when compared to the subject, which is newer and/or smaller than several of the comparables, the Board finds the appellants failed to demonstrate by clear and convincing evidence that the subject's improvement is inequitably assessed.

Based on this record, the Board finds a reduction in the subject's assessment is not 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: November 22, 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

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