



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

APPELLANT: Emmett T. Morrissey  
DOCKET NO.: 18-44446.001-R-1  
PARCEL NO.: 14-33-317-048-0000

The parties of record before the Property Tax Appeal Board are Emmett T. Morrissey, the appellant(s), by attorney Ellen G. Berkshire, 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:** \$7,095  
**IMPR.:** \$32,901  
**TOTAL:** \$39,996

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 645 square foot parcel of land improved with a 44-year-old, two-story, masonry, attached, single-family dwelling containing 1,108 square feet of building area. The property is located in Chicago, North Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and inequity as the bases of the appeal. In support of the market value argument, the appellant submitted a copy of the settlement statement disclosing the subject's purchase on May 13, 2015 for \$282,500 or \$254.96 per square foot of building area.

In support of equity argument, the appellant submitted data on four suggested comparables. These comparables range in size from 2,302 to 2,480 square feet of building area and in improvement assessment from \$28.87 to \$31.27 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$41,895 with an improvement assessment of \$34,800 or \$31.41 per square foot of building area.

In support of the current assessment, the board of review submitted data on seven suggested comparables. These comparables range in size from 861 to 1,608 square feet of building area and in assessment from \$29.69 to \$43.39 per square foot of building area. Five of the properties sold from April 2016 to October 2017 for prices ranging from \$381.32 to \$509.87 per square foot of building area.

### **Conclusion of Law**

The appellant 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 sale of the subject too far removed from the lien date to accurately reflect the subject's market value as of January 1, 2018. The Board finds the board of review submitted sales that are similar to the subject and closer in time to the lien date. The Board finds these comparables are the best evidence of market value and gives the comparables the most weight, especially comparable #1 which is the same size as the subject and is attached to the subject. The comparables sold from April 2016 to October 2017 for prices ranging from \$381.32 to \$509.87 per square foot of building area. In comparison, the subject sold for \$254.96 per square foot of building area which is below the range of the best comparables in the record. Therefore, the Board finds that the appellant has not shown by a preponderance of the evidence that the subject was overvalued, and a reduction based on market value is not justified.

The taxpayer also 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 best evidence of assessment equity to be the appellant's comparable #1 and the board of review's comparables #1, #3, #4, #5, #6, and #7. These comparables had improvement assessments ranging from \$15.41 to \$43.39 per square foot of building area. The remaining comparables were given less weight due to differences in size. In comparison the subject's improvement assessment of \$31.41 per square foot of building area is within the range of the best comparables in this record. However, the Board finds the best comparable, the board of review's comparable #1 which is the same size as the subject and attached to the subject, is below the subject. The Board finds the subject should be assessed more closely to this comparable. Based on this record the Board finds the appellant did demonstrate with clear and

convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvements 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

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



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

Emmett T. Morrissey, by attorney:  
Ellen G. Berkshire  
Verros Berkshire  
1S660 Midwest Road  
Suite 300  
Oakbrook Terrace, IL 60181

COUNTY

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