



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

APPELLANT: James Durkin III
DOCKET NO.: 18-45709.001-R-1
PARCEL NO.: 17-09-112-100-0000

The parties of record before the Property Tax Appeal Board are James Durkin III, the appellant; 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: \$3,566
IMPR.: \$86,800
TOTAL: \$90,366

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 three-story dwelling of masonry exterior construction with 2,480 square feet of living area.¹ The dwelling is approximately 19 years old. Features include central air conditioning, one fireplace, and a two-car garage. The property has a 1,049 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant marked assessment equity and recent appraisal as the bases of the appeal in Section 2d of the Residential Appeal petition. However, the appellant did not submit a complete appraisal of the subject property. As part of the evidence, the appellant included pages of a

¹ The parties differ as to the size of the subject dwelling. The Board finds the best evidence of the subject's size was a building sketch which was submitted by the appellant.

building sketch extracted from an appraisal report of the subject property which indicates the size of the subject building to be 2,480 square feet of living area.

In support of the assessment inequity argument, the appellant submitted information on three equity comparables that are located within the same neighborhood code and the same block as the subject property. The comparables are improved with class 2-95, three-story dwellings of masonry exterior construction with either 2,631 or 2,812 square feet of living area. The dwellings are each 19 years old. The comparables have central air conditioning, two fireplaces, and a two-car garage. The comparables have improvement assessments ranging from \$91,180 to \$94,903 or from \$33.68 to \$34.66 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$84,394.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,914. The subject property has an improvement assessment of \$90,348 or \$36.43 per square foot of living area, when using 2,480 square feet of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that are located within the same neighborhood code and the same block as the subject property. The comparables are improved with class 2-95, three-story dwellings of masonry exterior construction with 2,812 or 3,000 square feet of living area. The dwellings are each 19 years old. The comparables have central air conditioning, two fireplaces, and a two-car garage. The comparables have improvement assessments ranging from \$94,749 to \$105,543 or from \$33.69 to \$35.18 per square foot of living area. Board of review comparables #2 and #3 are the same property as the appellant's comparables #1 and #2, respectively.

In further support of its contention of the correct assessment, the board of review submitted a list of 17, class 2-95 comparable sales which are located within the same neighborhood code as the subject property. The properties range in size from 2,131 to 3,724 square feet of living area. The board of review's evidence did not include any other property characteristics for the 17 comparable sales. These comparables have sale dates ranging from October 2016 to August 2019 for sale prices ranging from \$865,000 to \$2,200,000 or from \$394.08 to \$619.37 per square foot of living area, including land. These comparables have improvement assessments ranging from \$33.41 to \$40.44 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed. The Board of Review did not refute any of the evidence provided in the appellant's appeal.

The appellant submitted a rebuttal letter critiquing the board of review's evidence. The appellant contends the subject property is being incorrectly assessed at a significantly higher value based upon an incorrect size of 2,557 per square feet of living area, instead of the building's actual size of 2,480 square feet of living area as shown in the building sketch submitted by the appellant as evidence.

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 four suggested comparables for the Board's consideration. The Board recognizes the parties have two common comparables including the appellant's comparable #1 and board of review comparable #2 for PIN 17-09-112-074-0000 and the appellant's comparable #2 and board of review comparable #3 for PIN 17-09-112-070-0000. The Board gives less weight to the board of review comparable #1 due to its significantly larger dwelling size when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the parties' two common equity comparables along with the appellant's equity comparable #3. These three comparables are located on the subject's same block and are nearly identical in most property characteristics to the subject, except for the comparables larger dwelling sizes. These three comparables have improvement assessments ranging from \$91,180 to \$94,903 or from \$33.68 to \$34.66 per square foot of living area. The subject's improvement assessment of \$90,348 or \$35.33 per square foot of living area per square foot of living area falls below the range of the best equity comparables in this record on a total improvement assessment basis and above the range on a per-square-foot basis. Additionally, the Board finds that ten of the comparable sales provided by the board of review were similar to the subject in size with 2,131 to 2,257 square feet of living area. These properties have improvement assessments ranging from \$73,338 to \$79,937 or from \$33.49 to \$35.42 per square foot of living area. These comparables also demonstrate the subject's improvement assessment is excessive when adjusting for size. Accepted real estate valuation theory, pertaining to the economies of scale, provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. After considering economies of scale and adjustments to these comparables for differences, the Board finds the subject's improvement assessment is excessive considering its smaller dwelling size. 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: March 16, 2021



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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