



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

APPELLANT: Patrick Ford
DOCKET NO.: 18-46857.001-R-1
PARCEL NO.: 14-33-422-065-0000

The parties of record before the Property Tax Appeal Board are Patrick Ford, the appellant, by attorney Anthony M. Farace, of Amari & Locallo 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: \$31,559
IMPR.: \$70,380
TOTAL: \$101,939

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, single-family residence of frame and masonry construction with 2,070 square feet of living area. The dwelling was 126 years old. Features of the home include a slab foundation and air conditioning. The property has a 2,869 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" which states that the total assessment for the subject property is \$180,087 and that it has an improvement assessment of

\$148,528 or \$71.75 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on eight suggested equity comparables. Interestingly, the assessments for the improvements on these comparables range from \$30.39 per square foot to \$54.89, well below the assessment of the subject's improvements.

Conclusion of Law

The taxpayer asserts 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 Board finds the best evidence of assessment equity to be the board of review's comparables one, two and four. Board of Review comparable four is also the appellant's comparable two. Like the subject property, these comparables have two story, single-family residences of frame and masonry construction. The living areas of these comparables are similar in size to the subject's living area. The dwellings on these comparables are approximately the same age as the dwelling on the comparable.

These comparables had improvement assessments that ranged from \$30.39 to \$36.15 per square foot of living area. The subject's improvement assessment of \$71.75 per square foot of living area falls well above the range established by the best comparables in this record. The board of review attempts to explain the wide disparity between the assessment of the subject and the assessments of its own comparables by explaining that the dwelling on the subject was designed by the architecture firm of Wheeler Kearns. The board of review submitted a brief which asserted that Wheeler Kearns is a highly respected architectural firm and that "purchasers are evidently willing to pay top dollar to acquire a home designed by them."

The board of review's evidence in support of this statement is speculative at best. The exhibits indicate that Wheeler Kearns is a respected, prestigious architectural firm, but they do not establish the extent, if any, to which the firm's involvement in designing a home adds to the home's market value. Although the board of review's brief acknowledges that "Wheeler Kearns may not be in the same league as Frank Lloyd Wright," it nevertheless cites an article about Frank Lloyd Wright homes in support of its position. The Board gives no weight to this exhibit, which concerns a unique architect with a unique style. Furthermore, the article is inconsistent with the board of review's position in some respects, as it indicates that Frank Lloyd Wright homes generally take longer to sell, and it can be difficult to find buyers for them, although the right buyer will pay a premium.

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 therefore 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:

May 17, 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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