



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

APPELLANT: Michael Jones  
DOCKET NO.: 18-47677.001-R-1  
PARCEL NO.: 14-31-420-046-0000

The parties of record before the Property Tax Appeal Board are Michael Jones, the appellant(s), by attorney Christopher G. Walsh, Jr., of Walsh Law, 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 **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:** \$ 8,881  
**IMPR.:** \$132,292  
**TOTAL:** \$141,173

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2018 tax year after receiving a decision from the Cook County Board of Review. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The appellant described the subject property as a 1.5 to 1.9 story, masonry dwelling with 1,740 square feet of living area. It was further described as being 132 years old and situated on a 1,952 square foot parcel of land. It is in Lakeview Township, Cook County and is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance. The appellant stated the subject property is owner-occupied.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information and photographs for the subject and four suggested equity comparables. The suggested comparables range in improvement assessment per square foot of living area from \$30.41 to \$35.68 psf. The appellant's grid sheet also reflected the sale of the subject in October 2015 for \$1,400,000. Based on this evidence, the appellant requested an assessment reduction to \$66,440.

The board of review submitted evidence disclosing the total assessment for the subject of \$141,173. The subject property has an improvement assessment of \$132,292.

In support of its contention of the correct assessment, the board of review submitted a supplemental brief regarding the recent sale of the subject. The board of review argues that although the appellant's basis of appeal is equity, the subject was purchased in October 2015 for \$1,400,000. The appellant relied on the assessor's descriptive information which has not been updated.

The board of review provided a county printout indicating a permit was issued to add a second floor and porch/balcony to the improvement in 2014. The board also included photographs of the subject before and after the construction. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant failed to provide written rebuttal.

### **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.

Initially, the Board gives no weight to the appellant's purchase of the subject property in October of 2015 for \$1,400,000 as the appellant's appeal is based on assessment inequity.

The Board finds, however, that the appellant provided an inaccurate description of the subject property. The evidence clearly indicates that the subject is not as described on the appellant's grid sheet and in the appellant's photograph. Additionally, the appellant's suggested comparables conform to the incorrect characteristics listed on the appellant's grid sheet.

As there is no accurate description of the subject property in the record, the Board is unable to determine assessment inequity. Accordingly, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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 16, 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

Michael Jones, by attorney:  
Christopher G. Walsh, Jr.  
Walsh Law, LLC  
111 West Washington Street  
Suite 1150  
Chicago, IL 60602

COUNTY

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