



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

APPELLANT: Margaret Piegan
DOCKET NO.: 18-47953.001-R-1 through 18-47953.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Margaret Piegan, the appellant(s), by attorney Herbert B. Rosenberg, of Schoenberg Finkel Beederman Bell Glazer 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-47953.001-R-1	17-28-436-040-0000	6,133	28,632	\$34,765
18-47953.002-R-1	17-28-436-039-0000	660	0	\$660

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 is improved with a 26-year-old, two-story, single-family townhouse building of masonry construction containing 1,584 square feet of gross building area. Features of the subject include a partial unfinished basement, central air conditioning and a two-car garage. The property is situated on 1,394 square feet of land in South Chicago Township, Cook County. The subject is a Class 2-95 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 nine suggested equity comparable properties. These properties were from 0.50 to 0.90 miles in proximity to the subject. The appellant

included four photographs of these properties. The appellant averred the subject was included in a townhouse development (subject's development).

In a brief submitted, the appellant argued the suggested comparable properties were selected from a comparable townhouse development (comparables' development) other than the subject's development. The appellant explained these comparable properties were selected to comport with the Appellate Court's decision in Pace Realty Group v. Property Tax Appeal Board, 306 Ill.App.3d 718 (2nd Dist. 1999). The appellant also submitted a copy of the Board's decision in docket number 08-27926 for the proposition that Pace holds that only townhouse units from outside the subject's townhouse development may be considered as comparable properties when ruling on a uniform of assessments equity argument.

The board of review submitted its Board of Review Notes on Appeal disclosing the total assessment for the subject of \$34,765. The subject property has an improvement assessment of \$28,632, or \$18.08 per square foot of gross building area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties. One of these properties was on the same block as the subject. The other three were of ¼ mile proximity to the subject.

In rebuttal, the appellant argued that the board of review's suggested properties were improper comparable properties because one was from the subject's development. Although the other three suggested properties submitted by the board of review were not from the subject's development, they were from a near-by townhouse development. The appellant averred this was essentially selecting only one comparable property. This, the appellant argued, was contrary to the holding in Pace.

Conclusion of Law

The appellant 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 and recommended not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparable properties 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 record disclosed that the board of review's comparable #1 was a townhouse within the subject's townhouse development. Citing equity comparable properties that received the same assessment as the subject because they were part of a unified residential development would render comparisons meaningless, especially where they are also the subject of appeals to the Board. *See Pace, supra*. There is no evidence this one suggested property was appealed to the Board, but the record is clear it was part of the subject's development, thereby rendering a comparison to the subject property meaningless.

The record further disclosed, and the appellant conceded, the board of review submitted at least one suggested comparable property from a townhouse development that was different from the subject's development. The Board finds no support in Pace for the appellant's proposition that suggested comparable properties selected from a different townhouse development are not relevant evidence of comparability simply because they may be from the same unified, but different, townhouse development than the subject's development.

The parties submitted suggested comparable equity properties from outside the subject's development. These are relevant evidence to determine whether the appellant met the burden of proof by clear and convincing evidence. The Board finds the best evidence of assessment equity to be the appellant's comparable(s) #1, #2 and #3, and the board of review's comparable(s) #2. These comparable properties were most similar with the subject and had improvement assessments that ranged from \$12.69 to \$18.29 per square foot of living area. The subject's improvement assessment of \$18.08 per square foot of gross building area falls within the range established by the best comparable properties in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that 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:

December 20, 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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