



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

APPELLANT: Daniel Brown
DOCKET NO.: 18-49231.001-R-1
PARCEL NO.: 15-01-403-022-0000

The parties of record before the Property Tax Appeal Board are Daniel Brown, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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 **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: \$10,895
IMPR.: \$31,325
TOTAL: \$42,220

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 dwelling of frame exterior construction with 3,126 square feet of building area. The dwelling is approximately 92 years old. Features of the building include a full unfinished basement and a two-car garage. The property has an 8,223 square foot site and is located in River Forest, River Forest Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant, through counsel, marked contention of law and assessment inequity as the bases of the appeal. With respect to the contention of law, the appellant requested the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2017 tax year be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed the subject property was the subject

matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 17-20165.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$41,283 based on equity and the weight of the evidence submitted by the parties. The appellant reported in the Residential Appeal petition that the property is not owner-occupied.

In support of its contention of the correct assessment, the appellant submitted information on three equity comparables that are located in the same neighborhood code as the subject property. The comparables are improved with class 2-11 dwellings of masonry exterior construction that range in size from 3,138 to 7,224 square feet of building area and in age from 37 to 92 years old. The comparables each have a full basement, two of which are finished with an apartment. Two comparables each have central air conditioning, one comparable has two fireplaces and each comparable has a two-car or a four-car garage. These properties have improvement assessments ranging from \$31,441 to \$84,643 or from \$10.02 to \$11.72 per square foot of building area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$30,388 or \$9.72 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,345. The subject property has an improvement assessment of \$40,478 or \$12.95 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located in the same neighborhood code as the subject; however, board of review comparable #1 is the same property as the appellant's comparable #1. The comparables are improved with two-story class 2-11 dwellings of masonry or frame and masonry exterior construction that range in size from 2,953 to 3,609 square feet of building area and in age from 64 to 92 years old. The comparables have full basements with one finished with a recreation room. One comparable has central air conditioning, one comparable has one fireplace and three comparables each have a 2-car garage. These properties have improvement assessments ranging from \$31,441 to \$43,324 or from \$10.02 to \$14.67 per square foot of building area. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

The board of review submission also indicated that 2017 was the beginning of the general assessment cycle and that no township equalization factor was applied by county assessment officials in 2018.

Conclusion of Law

The appellant, in part, raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record indicates the subject property is not an owner-occupied dwelling, which is a prerequisite under section 16-185 of the Property Tax Code. For this reason, the Property Tax Appeal Board finds that the appellant's request that the assessment of the subject property as determined by the Board for 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code is without merit.

Alternatively, 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 on this basis.

The record contains six comparables submitted by the parties to support their respective positions, including the parties' common comparable. The Board gives less weight to the appellant's comparables #2 and #3 as well as the board of review comparables #2 and #4 due to their newer ages and/or significantly larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' common comparable and the board of review comparable #3 which are similar to the subject in age, dwelling size, and features. These comparables have improvement assessments of \$31,441 and \$42,947 or \$10.02 and \$11.90 per square foot of building area, respectively. The subject's improvement assessment of \$40,478 or \$12.95 per square foot of building area falls within the range established by the comparables in the record on an overall basis but above the range on a per square foot basis. After considering adjustments to the two best comparables for differences from the subject, 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 improvement assessment based on inequity is warranted.

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:

April 19, 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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