



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

APPELLANT: Quail Properties, Inc  
DOCKET NO.: 18-49884.001-R-1  
PARCEL NO.: 12-25-226-005-0000

The parties of record before the Property Tax Appeal Board are Quail Properties, Inc, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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:** \$4,843  
**IMPR.:** \$35,650  
**TOTAL:** \$40,493

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 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 multi-family building of frame and masonry construction with 4,500 square feet of building area. The dwelling is approximately 89 years old. Features include a full finished basement and a 3-car garage. The property has a 6,250 square foot site and is located in Elmwood Park, Leyden Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal.<sup>1</sup> In support of this argument the appellant submitted information on five

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<sup>1</sup> The appellant's appeal also included a request to reduce the subject's 2018 assessment based on a "Rollover", however, the subject property is not owner occupied as reported by the appellant, which is required by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

comparable properties, three of which are located within the same neighborhood code as the subject. The comparables are two-story multi-family dwellings of masonry construction that range in size from 4,424 to 4,684 square feet of building area. The dwellings range in age from 30 to 96 years old. Two comparables have either a full basement apartment or an unfinished partial basement, one comparable has central air conditioning and four comparables have either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$28,759 to \$35,107 or from \$6.14 to \$7.94 per square foot of building area. Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$32,715 or \$7.27 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 \$44,275. The subject property has an improvement assessment of \$39,432 or \$8.76 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on three comparable properties that are located within the same neighborhood code as the subject. The comparables are two-story multi-family buildings of frame and masonry construction that range in size from 3,401 to 3,906 square feet of building area. The dwellings range in age from 76 to 106 years old. Each comparable has a full finished basement, two of which are apartments, one comparable has central air conditioning and each comparable has either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$31,055 to \$32,029 or from \$8.20 to \$9.13 per square foot of building area. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends improvement 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 a total of eight comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3 and #4, due to their lack of a basement foundation and/or their location outside of the subject's neighborhood code. The Board also gives less weight to the board of review's comparables due to their significantly smaller size, when compared to the subject. The Board finds the appellant's remaining comparables are most similar to the subject in location, style, age, size and features. These comparables have improvement assessments of \$34,637 and \$35,107 or \$7.46 and \$7.94 per square foot of building area. The subject's improvement assessment of \$39,432 or \$8.76 per square foot of building area falls above the improvement assessments of the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement is 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.

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Chairman



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Member



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Member



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Member

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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: November 16, 2021



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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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