



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

APPELLANT: Peter Grahn
DOCKET NO.: 19-23309.001-R-1
PARCEL NO.: 14-29-210-005-0000

The parties of record before the Property Tax Appeal Board are Peter Grahn, the appellant(s), by attorney Ellen G. Berkshire, of Verros Berkshire, PC in Oakbrook Terrace; 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: \$21,080
IMPR.: \$121,408
TOTAL: \$142,488

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 2019 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 has a single property index number (PIN) and is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, Lakeview Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. The appellant list information for a single 2-11 class improvement. It is described as a 132-year-old, three-story, multi-family dwelling of masonry construction with 4,703 square feet of living area. The appellant listed the total assessment for the subject as \$142,488 with an improvement assessment of \$121,408 or \$25.82 per square feet of living space. 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" disclosing the total assessment for the subject of \$142,488. The subject property has an improvement assessment of \$121,408 or \$18.21 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on five equity comparables. The board of review lists in its "Board of Review Notes on Appeal" that the subject consists of two class 2-11 multi-family improvements situated on a single 3,100 square foot site. Improvement #1 is a 132-year-old, three-story, multi-family dwelling of masonry construction with 4,703 square feet of living area. Improvement #2 is a 120-year-old, two-story, multi-family dwelling of frame construction with 1,963 square feet of living area. The board of review lists the total living space for both improvements as 6,666 square feet of living area.

The record contains no rebuttal evidence from the appellant.

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.

The board find that the appellant failed to prove unequal treatment in the assessment of the subject by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). In response to the appellant's appeal the board of review submitted information in its "Notes on Appeal" that the subject consisted of two 2-11 class improvements with a total of 6,666 square feet of living space.

After the submission of the board of review's evidence the appellant was given 30 days to provide rebuttal evidence in response to the board of reviews evidence. Upon first receipt of the argument and accompanying documentation filed any party shall have 30 days after first receipt of the argument and written documentary evidence filed by an opposing party to file written or documentary evidence in rebuttal. Rebuttal evidence shall consist of written or documentary evidence submitted to explain, repel, counteract or disprove facts given in evidence by an adverse party and must tend to explain or contradict or disprove evidence offered by an adverse party. Rebuttal evidence shall include a written factual critique based on applicable facts and law... This written critique, review appraisal, or analysis must be submitted within the responding party's 30-day rebuttal period pursuant to this Section. 86 Ill. Adm. Code 1910.66(3).¹

The record does not disclose that the appellant provided any evidence rebutting the board of reviews submissions.

¹ The Property Tax Appeal Board notified the appellant in a letter dated July 9, 2020, that the appellant had 30 days from the postmark date of the letter to submit rebuttal evidence challenging the submitted evidence.

The evidence before the board is conflicting. The evidence submitted by the parties is that the subject property has either two 2-11 class dwellings with 6,666 feet of living area as provided by the board of review or has a single 2-11 class dwelling with 4,703 square feet of living area as provided by the appellant. Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. The board finds that the appellant failed to provide evidence to substantiate the contention that the improvement consists of a single 2-11 class dwelling with 4,703 square feet of living area. Additionally, the appellant failed to provide any argument or evidence to rebut the evidence provided board of review. As a result, the Board is unable to establish a range for determining assessment equity. Accordingly, the Board finds that the appellant failed to show by clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment on this basis 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:

November 21, 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

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