



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

APPELLANT: Sunan Devise
DOCKET NO.: 19-23689.001-R-1 through 19-23689.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Sunan Devise, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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 **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
19-23689.001-R-1	14-19-423-038-0000	16,800	63,926	\$80,726
19-23689.002-R-1	14-19-423-039-0000	16,800	60,966	\$77,766

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 property consists of two parcels with multiple improvements that was not disclosed by either party.¹ The improvement appealed by the appellant described in section III of the Residential Appeal petition is a class 2-11 building of masonry exterior construction with 3,060 square feet of building area. The building is approximately 115 years old and has an unfinished basement. The two parcels are located in Chicago, Lake View Township, Cook County.

¹ The parties differ regarding the description of the subject property. The Board takes judicial notice that the 2018 final decision issued by the Property Tax Appeal Board under Docket No. 18-28784 described the subject property as having three improvements situated on two parcels containing two, class 2-11 buildings with 3,060 and 2,950 square feet of building area and a class 2-05 dwelling with 1,680 square feet of living area. For this appeal, the board of review notes on appeal and the appellant's appeal form in section III indicate there is only one improvement with 3,060 square feet of building area; but the appellant's grid analysis incorrectly utilized a 4,630 combined square footage of more than one improvement and the two parcels' combined improvement assessment of \$124,892.

The appellant contends assessment inequity as the basis of the appeal utilizing the 4,630 total combined building area of multiple improvements and the two parcels combined improvement assessments of \$124,892 in the grid analysis. In support of this argument, the appellant submitted information on four equity comparables located within the same neighborhood code as the subject. The comparables have features with varying degrees of similarity to the subject property. The comparables have improvement assessments ranging from \$66,907 to \$83,407 or from \$14.85 to \$17.47 per square foot of building area.

The appellant disclosed within the "Addendum to Petition" the improvement assessments of \$63,926 for parcel ending in #038-0000 and \$60,966 for parcel ending in #14-19-423-039-0000 for a combined improvement assessment of \$101,689 for the two parcels. Based on the evidence, the appellant requested a combined reduction of the subject's two parcels' improvement assessments to \$90,186.

The board of review submitted its "Board of Review Notes on Appeal" for only parcel ending in #038-0000 with a total assessment of \$80,726. The board of review reported the parcel has an improvement assessment of \$63,926 or \$20.89 per square foot of building area based on 3,060 square feet of building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same neighborhood code as the subject. The comparables have features with varying degrees of similarity to the subject property. The comparables have improvement assessments ranging from \$54,113 to \$74,791 or from \$19.20 to \$23.08 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment for parcel ending in #038-0000.

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 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 finds based on the prior year's 2018 final decision issued by the Property Tax Appeal Board that the subject property has multiple improvements situated on two parcels which was not disclosed in the evidence presented by the parties. Furthermore, the appellant attempted to demonstrate in their grid analysis a lack of uniformity to the comparables by utilizing a combined square footage of multiple buildings and improvement assessments located within the subject's two parcels. The Board finds the parties' analyses are without merit because the parties failed to properly describe the subject property and did not segregate the improvement analysis to reflect the assessment of each building on the subject property. Therefore, the Board finds the improvement assessments for both parcels remain unchanged as neither party provided the

prorated assessment information or a property description of each parcel's improvements that is needed by the Board to conduct a meaningful analysis.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements are 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:

October 17, 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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