



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

APPELLANT: Michael Hogan
DOCKET NO.: 19-34882.001-R-1
PARCEL NO.: 24-09-121-029-0000

The parties of record before the Property Tax Appeal Board are Michael Hogan, 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: \$1,460
IMPR.: \$21,381
TOTAL: \$22,841

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 is improved with a 2-story building of frame exterior construction with 2,360 square feet of building area. The building is approximately 129 years old. Features of the building include an unfinished basement. The property has a 3,075 square foot site and is located in Oak Lawn, Worth 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 lack of assessment equity concerning the improvement as the bases of the appeal. However, the counsel's brief is the same as the inequity argument, uniformity of assessment.

In support of the inequity argument, the appellant submitted information on two grid analyses for five equity comparables with the same neighborhood code as the subject property. For clarity in

the record, the single comparable on the second grid was renumbered #5. The comparables are improved with 2-story, class 2-11 buildings of frame or masonry exterior construction ranging in size from 2,009 to 2,316 square feet of building area. The homes range in age from 80 to 127 years old. Four comparables each have an unfinished basement. One comparable has central air conditioning. Four comparables each have from a 1-car to a 2.5-car garage. Four comparables each have an attic, where two are finished with an apartment. The comparables have improvement assessments that range from \$17,486 to \$24,530 or from \$8.42 to \$10.92 per square foot of building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$21,381 or \$9.06 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 \$29,072. The subject property has an improvement assessment of \$27,612 or \$11.70 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, none of which have the same neighborhood code as the subject and two of which are located in a different city than the subject. The comparables are improved with 2-story class, 2-11 buildings of masonry exterior construction ranging in size from 2,112 to 2,381 square feet of building area. The buildings range in age from 52 to 68 years old. Each comparable has an unfinished basement and either a 2-car or a 3-car garage. The comparables have improvement assessments that range from \$22,690 to \$28,085 or from \$10.37 to \$12.79 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine suggested equity comparables to the Board for consideration. The Board gives less weight to the appellant's comparable #1 which lacks a basement foundation, a feature of the subject. The Board also gives less weight to the board of review comparables due to differences from the subject in location and which are considerably newer buildings than the subject.

The Board finds the best evidence of assessment equity to be the appellant's four remaining comparables which are more similar to the subject in location, design, and building size with varying degrees of similarity in age and other features. However, three comparables are slightly newer buildings than the subject, one comparable has central air conditioning, and each comparable has a garage, unlike the subject, suggesting downward adjustments for these differences would be necessary to make them more equivalent to the subject. Nevertheless, these

comparables have improvement assessments that range from \$18,428 to \$24,530 or from \$8.42 to \$10.92 per square foot of building area. The subject's improvement assessment of \$27,612 or \$11.70 per square foot of building area falls above the range established by the best comparables in this record and is excessive. Based on this record and after considering adjustments to the 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 commensurate with the appellant's request 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:

May 21, 2024



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michael Hogan, by attorney:
Noah J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602