



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

APPELLANT: Frank Vaught
DOCKET NO.: 19-36017.001-R-1
PARCEL NO.: 24-26-103-004-0000

The parties of record before the Property Tax Appeal Board are Frank Vaught, the appellant, by attorney Ciarra 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: \$5,213
IMPR.: \$34,154
TOTAL: \$39,367

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 a 2-story, mixed-use building of masonry exterior construction with 12,198 square feet of building area. The building is approximately 51 years old. Features of the building include a concrete slab foundation and central air conditioning.¹ The property has a 12,268 square foot site and is located in Alsip, Worth Township, Cook County. The subject is classified as a class 2-12 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.

¹ Property characteristics of the subject not disclosed by the appellant were gleaned from the evidence presented by the board of review.

In support of the assessment inequity argument, the appellant submitted information on two grid analyses for five equity comparables, one of which is located in the same assessment neighborhood code as the subject. For clarity in the record, the single comparable on the second grid is renumbered #5. The comparables are improved with 2-story, class 2-12 buildings of masonry exterior construction ranging in size from 10,290 to 13,200 square feet of building area. The buildings range in age from 30 to 104 years old. Two comparables each have an unfinished basement and two comparables each have a concrete slab foundation. The foundation was not disclosed for comparable #3. Four comparables each have central air conditioning. The comparables have improvement assessments ranging from \$28,534 to \$48,494 or from \$2.58 to \$3.88 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$34,154 or \$2.80 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 \$61,747. The subject property has an improvement assessment of \$56,534 or \$4.63 per square foot of living 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 property. The comparables are improved with 2-story, class 2-11 multi-family buildings of masonry exterior construction with each having 3,794 square feet of building area. The buildings are either 48 or 50 years old. Three comparables have either a crawl space or concrete slab foundation and one comparable has a basement with finished area. One comparable has one fireplace. Two comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$23,902 to \$28,884 or from \$6.30 to \$7.61 per square foot of building area. Based on this evidence, the board of review requested the assessment be confirmed.

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

The parties submitted nine suggested comparables for the Board's consideration. The Board give less weight to the board of review comparables due to their different building classifications when compared to the subject. Further, these comparables are significantly smaller buildings than the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables despite four of these comparables having different neighborhood codes than the subject. The Board finds each of these comparables is a mixed-use building like the subject but each of these

comparables differs from the subject in age and/or dwelling size. The comparables have improvement assessments ranging from \$28,534 to \$48,494 or from \$2.58 to \$3.88 per square foot of building area. However, the Board gives most weight to the appellant's comparable #1 with an improvement assessment of \$30,439 or \$2.58 per square foot of building area, which is located in the subject's assessment neighborhood code and similar in dwelling size and features, except it is a slightly newer building than the subject. The subject's improvement assessment of \$56,534 or \$4.63 per square foot of building area falls above the range established by the best comparables in this record, as well as above the improvement assessment of the comparable in this record given most weight, and is excessive. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive and a reduction in the subject's assessment 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: June 18, 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

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