



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

APPELLANT: Michael Wax
DOCKET NO.: 19-36096.001-R-1
PARCEL NO.: 14-31-121-006-0000

The parties of record before the Property Tax Appeal Board are Michael Wax, 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:

LAND: \$10,920
IMPR.: \$61,282
TOTAL: \$72,202

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 two improvements situated on one parcel.¹ Improvement #1 is a 1.5-story multi-family building of masonry exterior construction with 1,775 square feet of building area. The building is approximately 128 years old. Features of the building include a full basement finished with an apartment and central air conditioning. Improvement #2 is a multi-family building with 1,229 square feet of building area. The subject property has a 2,400 square foot site located in Chicago, West Chicago Township, Cook County. Under the Cook County Real Property Assessment Classification Ordinance, both improvements are classified as class 2-11 properties.

¹ The "Board of Review – Notes on Appeal" indicates there are two improvements on the property which was not disclosed by the appellant's counsel. Furthermore, both parties' appeal petitions and grid analyses provided the combined improvement assessments of both improvements. The board of review provided property characteristics for each improvement; however, the appellant has provided property characteristics for only one improvement.

The appellant contends assessment inequity with respect to the class 2-11, multi-family building of Improvement #1 as the basis of the appeal but utilized the improvement assessments for both improvements in his analysis. In support of this argument, the appellant submitted information on four equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with class 2-11 multi-family buildings of masonry exterior construction ranging in size from 2,168 to 2,713 square feet of building area and in age from 112 to 130 years old. Each comparable has a basement finished with an apartment and central air conditioning. The comparables have improvement assessments ranging from \$46,504 to \$58,608 or from \$19.51 to \$21.87 per square foot of building area.

The appellant also submitted a copy of the 2019 final decision issued by the Cook County Board of Review disclosing a total assessment for the subject of \$72,202, which includes both improvements. No evidence was provided by either party on the individual improvement assessments for each of the two improvements. Both parties noted that the total improvement assessment for both buildings is \$61,282 or \$20.40² per square foot of building area based on the combined square footage of 3,004 square feet. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$37,559 or \$12.50 per square foot of building area when using the combined square footage of 3,004 square feet.

The board of review submitted information³ on four comparables that are located within the same neighborhood code as the subject. The comparables are improved with 2-story class 2-11 multi-family buildings of frame or masonry exterior construction ranging in size from 2,542 to 3,645 square feet of building area and in age from 89 to 125 years old. Three comparables each have a basement, two of which are finished with apartments, and one comparable has a concrete slab foundation. Two comparables each have central air conditioning and one fireplace. Three comparables each have a two-car garage. The comparables have improvement assessments that range from \$55,747 to \$100,950 or from \$21.93 to \$28.28 per square foot of living area. Based on this evidence, the board of review requested the subject's 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted

² The appellant's grid analysis reported that subject's improvement assessment was \$34.53 per square foot, however, this was based on the square footage for only Improvement #1 of 1,775 square feet. When the combined square footage of 3,004 square feet for both improvements is used, the average improvement assessment on a per square foot basis is \$20.40.

³ The board of review submitted two grid analyses, but the second grid analysis contained the same comparables as the first grid analysis but provided details on the square footage for each of the parcel's two improvements.

Initially, the Board finds the subject property is improved with two multi-family buildings that have a combined living area of 3,004 square feet. Neither party provided an assessment equity analysis that segregated the two buildings and provided equity comparables or a separate equity analysis for each building. Therefore, for this appeal, the Board will utilize the subject's combined improvement assessment and combined living area to determine whether the subject is being assessed in an equitable manner. Based on an average of \$20.40 per square foot and square footage of 1,775, the improvement assessment for Improvement #1 is calculated as \$36,210.

The parties submitted eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparable #4 which differ from the subject in dwelling size. The Boards also gives reduced weight to board of review comparable #2 which lacks a basement, which is a feature of the subject. Additionally, board of review comparables #2 and #4 each have a garage, unlike the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3 which are similar to the subject in location, design, age, dwelling size, and features. These comparables have improvement assessments of \$45,126 to \$43,736 or of \$24.89 and \$24.85 per square foot of building area, respectively. The subject's calculated improvement assessment of \$36,210 or \$20.40 per square foot of building area falls below the improvement assessment of the two best comparables in the record. Based on the evidence in this record, the Board finds the appellant did not demonstrate 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 is not 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 27, 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

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