



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

APPELLANT: Katherine Miskell
DOCKET NO.: 19-45121.001-R-1
PARCEL NO.: 10-22-321-016-0000

The parties of record before the Property Tax Appeal Board are Katherine Miskell, the appellant(s), by attorney Ciarra 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 **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: \$4,389
IMPR.: \$25,909
TOTAL: \$30,298

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 59-year-old, multi-level, single-family dwelling of frame and masonry construction with 1,433 square feet of living area. Features of the building include a finished partial basement with a formal recreation room, a fireplace, and a two-car garage. The property has a 4,620 square foot site located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five suggested equity comparable properties with varying degrees of similarities to the subject. The appellant did not report the exact proximity of the comparable properties to the subject but disclosed that they had the same neighborhood code as the subject. The comparable properties had improvement assessments

ranging from \$10.15 to \$15.15 per square foot of living area. The appellant requested the subject's total assessment be reduced to \$24,995.

The appellant also submitted a memorandum: "Uniformity of Assessment" which argues that the impact of the COVID-19 pandemic has generally affected real estate market values. The appellant then argues that the assessment of the subject property is overvalued due to the Covid-19 pandemic.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,298. The subject property has an improvement assessment of \$25,909 or \$18.08 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparable properties with varying degrees of similarity to the subject. The suggested comparable properties were located either within a ¼ mile radius or within a block of the subject. The comparable properties had improvement assessments that ranged from \$18.72 to \$21.26 per square foot of living area. Based on this evidence, the board of review requested that 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 comparable properties to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant has not *met* this burden of proof and a reduction in the subject's assessment *is not* warranted.

As a preliminary matter, although argued with generalities, the appellant failed to provide sufficient evidence or argument to show the COVID-19 pandemic affected the market value of the subject property. The Property Tax Appeal Board distinguishes between a request for relief just because the pandemic occurred ("COVID Relief") and a request based on the pandemic's effect on market conditions, or the income-producing capacity of a given property. The former would only require the appellant to show that the pandemic occurred, not that the pandemic affected or contributed to changes in the relevant market or other factors related to the property's assessment. The latter would require the appellant to meet its burden to provide substantive evidence or legal argument sufficient to challenge the property's assessment.

As an administrative agency, the Property Tax Appeal Board only has the authority that the General Assembly confers on it by statute. *Spiel v. Property Tax Appeal Bd.*, 309 Ill. App. 3d 373, 378 (2d Dist. 1999). Consequently, to the extent that the PTAB acts outside its statutory authority, it acts without jurisdiction. See *Bd. of Educ. of City of Chicago v. Bd. of Trustees of Pub. Sch. Teachers' Pension & Ret. Fund of Chicago*, 395 Ill. App. 3d 735, 739–40 (1st Dist. 2009). The Board has no statutory authority to reduce assessments solely because the pandemic occurred (i.e., to grant "COVID Relief"). However, if an appellant presents evidence demonstrating the pandemic resulted in or contributed to a reduction in the subject property's

assessment, that may serve as the basis for a reduction. However, the appellant is not entitled to a reduction just because the pandemic occurred. The appellant failed to present reliable evidence to support the argument that COVID-19 affected the value of the subject. Consequently, it is impossible to conclude the subject property was not uniformly assessed due to COVID-19 or its market value adversely affected to any extent.

The Board finds the best evidence of assessment equity to be *the appellant's comparable properties #1 and #5 and the board of review comparable properties #1, #2, #3, and #4*. These comparable properties had improvement assessments that ranged from \$10.15 to \$21.26 per square foot of living area. The subject's improvement assessment of \$18.08 per square foot of living area falls within the range established by the best comparable properties in this record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the subject's improvement assessment is supported. The Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject was inequitably assessed and, therefore, 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: January 21, 2025



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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