



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

APPELLANT: Dennis Hack
DOCKET NO.: 19-51562.001-R-1
PARCEL NO.: 14-33-310-001-0000

The parties of record before the Property Tax Appeal Board are Dennis Hack, the appellant, by attorney John P. Brady, of Tully & Associates, 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: \$32,472
IMPR.: \$148,709
TOTAL: \$181,181

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 2,952 square foot parcel of land improved with two improvements. Improvement #1 is a 130-year-old, three-story, multi-family dwelling of masonry construction with 3,837 square feet of living area. Improvement #2 is a coach house with 2,536 square feet of living area. The property is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-11 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 seven equity comparables for improvement #1 with varying degrees of similarities to the subject. The appellant did not report the exact proximity of the comparables to the subject but disclosed they have the same neighborhood code as the subject. The improvements were all 130 years old and ranged: in size from 2,494 to 5,616

square feet of living area; and in improvement assessment from \$17.45 to \$21.59 per square foot of living area. Based on this evidence the appellant is requesting an assessment for the subject of \$109,932.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,181. The subject property has an improvement assessment of \$148,709 or \$23.33 per square foot of living area. Despite requesting and receiving an extension of time until July 6, 2021, to submit its evidence, the board of review was defaulted by the Board for failing to submit its evidence on time, however, so that evidence may not be considered. 86 Ill.Admin.Code §1910.40(d). The board of review submitted no evidence.

During the December 8, 2023, hearing, the board of review did not participate due to its earlier default. The appellant relied on the strength of their seven comparables. In response to questioning from the administrative law judge, it was determined that none of the appellant's comparables contained coach houses. Appellant reiterated their request for a reduction in total assessment to \$109,932.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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.

Although the board of review was in default, the appellant still had the burden of showing by clear and convincing evidence that the property was inequitably assessed. The appellant did not satisfy that burden because its comparable properties were not sufficiently similar to the subject. There is both a multi-family residence and a coach house on the subject property, as the appellant's attorney acknowledged at the hearing. Each of the appellant's seven suggested comparables contains a multi-family residence, but none contains a coach house.

The appellant attempted to prove assessment inequity by submitting documentary evidence that excluded mention of the coach house or its features while attempting to draw comparisons between the subject's multi-family dwelling and the improvements on the seven comparables. This approach was discredited in National City Bank v. Ill. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038 (3d Dist. 2002), where the court upheld the Board's rejection of a "piecemeal approach" to valuing property, noting that the value of one portion of the property would be affected by other portions. Id. at 1042. Furthermore, there are other significant dissimilarities between the subject and the comparables, including differences in living area size. Accordingly, the appellant failed to meet its burden of proving an inequitable assessment by clear and convincing evidence. Based on the evidence, the Board therefore finds that a reduction in the subject's assessment on this basis 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 16, 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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