



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

APPELLANT: Jackie Randleel
DOCKET NO.: 19-54094.001-R-1
PARCEL NO.: 25-33-326-001-0000

The parties of record before the Property Tax Appeal Board are Jackie Randleel, 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 **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: \$2,157
IMPR.: \$18,996
TOTAL: \$21,153

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 1-story multi-family dwelling of masonry construction with 2,371 square feet of living area. The dwelling is 58 years old. Features of the home include a full basement, that has finished area, a fireplace, and an attached 2.5-car garage. The property has a 7,192 square foot site and is located in Riverdale, Calumet 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 with respect to the subject's improvement as the basis of the appeal. The appellant also requested a "rollover" of the subject's 2017 favorable decision from the Property Tax Appeal Board based on a contention of law. However, the board of review argued the subject is not an owner-occupied residence, and therefore, is not entitled to a rollover, which was not refuted by the appellant. In support of the inequity argument the

appellant submitted information on five equity comparables, three of which are located within the same neighborhood code as the subject. The comparables are 1-story or 2-story multi-family dwellings of frame or masonry exterior construction ranging in size from 2,195 to 2,263 square feet of living area. The dwellings range in age from 52 to 91 years old. The homes have full or partial basements, three of which have finished area. One comparable has a 2-car detached garage and one comparable has a partial attic apartment. The comparables have improvement assessments ranging from \$13,394 to \$16,363 or from \$6.07 to \$7.32 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,153. The subject property has an improvement assessment of \$18,996 or \$8.01 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on one equity comparable that is not located within the same neighborhood code as the subject. The comparable is a 2-story multi-family dwelling of frame exterior construction containing 1,260 square feet of living area. The dwelling is 125 years old. The home has an unfinished full basement and a 2-car garage. The comparable has an improvement assessment of \$10,307 or \$8.18 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends improvement 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.

The parties submitted a total of six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3 and #5, due to their locations outside of the subject's neighborhood code or their dissimilar 2-story style dwelling when compared to the subject. The Board also gives less weight to the board of review's comparable due to its location outside of the subject's neighborhood code, its dissimilar 2-story style dwelling and its significantly smaller dwelling size when compared to the subject. The Board finds the appellant's remaining comparables are similar to the subject in location, building style and size. However, the appellant's comparable #1 has a significantly older dwelling, which lacks finished basement area, and the appellant's comparable #4 lacks a garage when compared to the subject. Nevertheless, the best comparables have improvement assessments of \$13,394 and \$16,363 or \$6.07 and \$7.23 per square foot of living area. The subject's improvement assessment of \$18,996 or \$8.01 per square foot of living area falls above the improvement assessments of the best comparables in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's higher improvement assessment is justified. Based on this evidence the Board finds a reduction in the subject's assessment 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:

May 16, 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

AGENCY

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

APPELLANT

Jackie Randleel, by attorney:
Noah J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 West Washington Street
Suite 1300
Chicago, IL 60602

COUNTY

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