



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

APPELLANT: Ed Horak
DOCKET NO.: 19-54964.001-R-1
PARCEL NO.: 17-06-126-024-0000

The parties of record before the Property Tax Appeal Board are Ed Horak, the appellant, by attorney Abby L. Strauss of Schiller Law P.C. 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: \$13,650
IMPR.: \$82,086
TOTAL: \$95,736

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative 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 is improved with a three-story multi-family apartment building of masonry construction that contains 5,496 square feet of living area. The building is approximately 120 years old. Features of the building include a full unfinished basement and six bathrooms. The property has a 3,000 square foot site located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 apartment building with two to six units under the Cook County Real Property Assessment Classification Ordinance.

The appellant marked a contention of law as the basis of the appeal and, alternatively, contends assessment inequity with respect to the improvement as a basis of the appeal. With respect to the contention of law argument the appellant's counsel asserted that the subject property received an assessment reduction in the 2018 tax year pursuant to a decision issued by the Property Tax Appeal Board in Docket No. 18-47353.001-R-1. Counsel stated that, pursuant to section 16-185

of the Property Tax Code (35 ILCS 200/16-185) the appellant was filing a direct appeal based on a reduction in the previous year's assessment (same general assessment period). The appellant indicated on the appeal form that the subject property was not an owner-occupied residence.

In support of the assessment inequity argument the appellant provided information on four equity comparables improved with masonry constructed buildings that range in size from 4,914 to 6,009 square feet of living area. The buildings range in age from approximately 115 to 130 years old. Two comparables have slab foundations and two comparables have full basements with one being finished with an apartment. One comparable has central air conditioning, three comparables have a 2, 3½, or 4-car detached garage. The comparables have 3, 4, or 6 full bathrooms, and one comparable has 3 additional half-bathrooms. These properties have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$59,020 to \$78,044 or from \$11.81 to \$14.87 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$70,255.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,736. The subject property has an improvement assessment of \$82,086 or \$14.94 per square foot of living area. The board of review further indicated that 2018 was the first year of the general assessment cycle for the subject property and that the county assessment officials had not applied a township equalization factor in the 2019 tax year.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with three-story masonry constructed multi-family buildings that range in size from 4,269 to 5,670 square feet of building area. The buildings range in age from 105 to 128 years old. Each comparable has a full basement with one having finished recreation room area. The comparables have three or six full bathrooms and comparable #3 has three additional half-bathrooms. Comparable #3 also has central air conditioning, one fireplace, and a two-car garage. Comparable #4 has a two-car garage. These properties have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$76,592 to \$86,468 or from \$15.25 to \$18.86 per square foot of living area.

In rebuttal the appellant's counsel asserted that the 2019 appeal was a direct appeal from the Property Tax Appeal Board's decision for the tax year 2018. The appellant submitted a copy of the decision issued by the Property Tax Appeal Board pertaining to the subject property in Docket No. 18-47353.001-R-1 reducing the total assessment to \$83,905 based on an agreement of the parties. The appellant requested that the assessment established in the 2018 decision be "rolled over" to the 2019 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2018 tax year should be carried forward to the 2019 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See

5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2018 tax year and 2018 and 2019 are within the general assessment period. However, the Board finds the subject property is not an owner-occupied dwelling, a prerequisite for the application of the referenced statutory provision, and, as such, the property does not qualify for the so called "rollover" provision allowed by section 16-185 of the Code.

Alternatively, 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 on this basis.

The record contains eight comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #3 and #4 due to differences from the subject building in foundation as each property has a slab foundation whereas the subject building has a full unfinished basement. The Board gives less weight to board of review comparables #2 and #4 due to differences from the subject in building size. The Board gives most weight to appellant's comparables #1 and #2 as well as board of review comparables #1 and #3 as these properties are improved with buildings that are similar to the subject building in size. Appellant's comparables #1 and #2 each have a garage and comparable #1 has finished basement area, features the subject does not have, suggesting downward adjustments to the comparables would be appropriate to make them more equivalent to the subject property. Board of review comparable #3 has superior features than the subject with such amenities as finished basement area, central air conditioning, one fireplace and a two-car garage, indicating that downward adjustments to this comparable would be appropriate to make the property more equivalent to the subject. These four comparables have improvement assessments that range from \$59,020 to \$86,468 or from \$11.81 to \$15.75 per square foot of living area. The subject's improvement assessment of \$82,086 or \$14.94 per square foot of living area falls within the range established by the best comparables in this record and is well supported by the overall

most similar comparable in terms of size, age and features, board of review comparable #1. Based on 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 assessment is not justified on this basis.

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 21, 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

AGENCY

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