



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

APPELLANT: Theresa McGuan c/o Dora M. Cornelio
DOCKET NO.: 19-55213.001-R-1
PARCEL NO.: 14-28-300-025-0000

The parties of record before the Property Tax Appeal Board are Theresa McGuan c/o Dora M. Cornelio, the appellant, by attorney Dora Cornelio, 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: \$34,560
IMPR.: \$63,848
TOTAL: \$98,408

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a favorable 2018 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 two-story multi-family dwelling of frame exterior construction with 2,758 square feet of living area. The dwelling is approximately 130 years old. Features of the dwelling include a full unfinished basement, central air conditioning, three full baths and a 2-car garage. The property has a 4,800 square foot site located in Chicago, Lake View 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 improvement as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis, a spreadsheet and property characteristic printouts with information on the subject and five comparable properties. The comparables have the same assessment neighborhood code as the subject and are class 2-11 properties that are improved with multi-family dwellings, three of which are two-story or three-

story dwellings. The dwellings range in size from 2,646 to 2,840 square feet of living area, four of which have frame or masonry exterior construction. Comparable dwellings #1, #3 and #5 are 105 to 130 years old. Comparable #5 has a full basement finished with an apartment. Comparable #4 has central air conditioning and four comparables have either, three, five or seven full baths. The appellant reported in the grid analysis that two comparables have a 2-car or a 3-car garage.¹ The comparables have improvement assessments ranging from \$47,757 to \$62,332 or from \$18.05 to \$21.95 per square foot of living area. The property characteristic printouts for comparables #2 and #3 described these properties as vacant land in the 2020 tax year. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$56,539 or \$20.50 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$98,408. The subject property has an improvement assessment of \$63,848 or \$23.15 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that have the same assessment neighborhood as the subject and are located on the same block or approximately ¼ of a mile from the subject property. The comparables are class 2-11 properties that are improved with one-story, two-story or three-story multi-family dwellings of frame or masonry exterior construction that range in size from 2,900 to 3,426 square feet of living area. The dwellings are 125 to 140 years old. The comparables each have a basement, one of which is finished with an apartment. Two comparables each have central air conditioning. Each comparable has three full baths. Comparable #4 also has one half bath and a fireplace. Two comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$60,582 to \$66,495 or from \$19.41 to \$21.22 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.

The record contains nine suggested comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #5 due to their three-story design or basement apartment, when compared to the subject's two-story design and unfinished basement. The Board has also given less weight to the appellant's comparables #2 and #4 as the

¹ The appellant provided conflicting descriptions on the garage size of comparable #5, whereas grid analysis indicates the property has a 2-car garage which differs from the property characteristic sheet which describes the property with a 3.5-car garage.

appellant's evidence contained limited descriptive information about the dwellings to allow the Property Tax Appeal Board to conduct a meaningful comparable analysis of the comparables to the subject. Additionally, the property characteristic printouts provided by the appellant revealed these two properties were vacant land, suggesting the dwellings were demolished. The Board has given reduced weight to board of review comparables #1, #2 and #3 which differ from the subject in design and/or dwelling size. Additionally, board of review comparable #4 has a basement apartment, unlike the subject.

The Board finds the appellant's comparable #3 and board of review comparable #1 are similar to the subject in location, dwelling size and design. However, both dwellings lack central air conditioning and the appellant's comparable #3 lacks a garage, both features of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables have improvement assessments of \$57,004 and \$61,538 or \$20.40 and \$21.22 per square foot of living area. The subject's improvement assessment of \$63,848 or \$23.15 per square foot of living area is greater than the two best comparables in this record both in terms of total improvement assessment and on a per square foot basis, which appears to be logical given its superior features. Therefore, based on this record and after considering adjustments to the best comparables for differences from the subject, 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.

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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