



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

APPELLANT: Michael Shanahan
DOCKET NO.: 19-55328.001-R-1
PARCEL NO.: 24-12-109-073-0000

The parties of record before the Property Tax Appeal Board are Michael Shanahan, the appellant, by attorney Omar Banna of Mayster & Chaimson, 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 ***a reduction*** 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: \$1,963
IMPR.: \$5,200
TOTAL: \$7,163

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2018 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 one-story dwelling of frame exterior construction with 800 square feet of living area.¹ The dwelling is approximately 93 years old. Features of the home include one full bathroom and a 2-car garage. The property has a 3,570 square foot site and is located in Chicago, Worth Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's brief indicated, as a direct appeal² from a favorable decision of the Property Tax Appeal Board, that the appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on

¹ The Board finds the only description of the subject property was provided by the appellant.

² The appellant's evidence did not disclose whether the subject was an owner occupied dwelling as of January 1, 2019 and the address of the subject differs from the appellant's mailing address.

four equity comparables, one of which has the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of frame exterior construction ranging in size from 890³ to 990 square feet of living area. The dwellings range in age from 72 to 106 years old. Two comparables each have a full or partial basement, two comparables have central air conditioning and two comparables each have either a 1.5-car or a 2-car garage. Each comparable has one full bathroom. The comparables have improvement assessments that range from \$6,548 to \$7,546 or from \$7.04 to \$7.80 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$4,157 or \$5.20 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 \$8,891. The subject property has an improvement assessment of \$6,928 or \$8.66 per square foot of living area. The board of review contends the appeal was filed as a "rollover" pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) based on the decision issued by the Property Tax Appeal Board in Docket No. 18-31648. The board of review further stated that 2017 was the first year of the general assessment cycle and no township equalization factor was applied by county assessment officials. The board of review had no objection to the rollover request.

The board of review did not provide any evidence to address the appellant's inequity argument.

Conclusion of Law

As an initial matter, the Board finds that the subject property was the subject matter of an appeal for the 2018 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$6,120. The Board also finds the board of review asserted that it had no objection to the rollover request. However, the record fails to establish by a preponderance of the evidence that the subject property was an owner-occupied dwelling in 2019. In order for the reduced assessment established by Property Tax Appeal Board decision to be carried forward during the same general assessment period pursuant to the mandates of section 16-185 of the Property Tax Code, the property in question must be a residence occupied by the owner. Furthermore, the appellant indicated in the brief that the appeal is a direct appeal based upon a favorable decision of the Property Tax Appeal Board. Based on this record, the Board finds the "rollover" provision provided in section 16-185 of the Property Tax Code is inapplicable.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

³ The dwelling size of the appellant's comparable #4 is found in the property characteristic sheet provided by the appellant.

The Board finds the only evidence of assessment equity in the record to be the four comparable properties submitted by the appellant. The comparables have varying degrees of similarity to the subject in location, site size, dwelling size, age and/or features. Nevertheless, the comparables have improvement assessments that range from \$6,548 to \$7,546 or from \$7.04 to \$7.80 per square foot of living area. The subject property has an improvement assessment of \$6,928 or \$8.66 per square foot of living area, which falls within the range established by the only comparables in the record in terms of overall improvement assessment but above the range on a square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's improvement assessment is 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

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: June 27, 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

Michael Shanahan, by attorney:
Omar Banna
Mayster & Chaimson, Ltd
10 South LaSalle Street
#1150
Chicago, IL 60603

COUNTY

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