



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

2-APPELLANT: David McCallion
DOCKET NO.: 19-55568.001-R-1 through 19-55568.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are David McCallion, the appellant(s), 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-55568.001-R-1	17-18-102-018-0000	7,167	34,145	\$41,312
19-55568.002-R-1	17-18-102-019-0000	7,167	34,145	\$41,312

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 14-year-old, three-story, residence of masonry construction with 6,329 square feet of living area total for two PINs ending in -018-0000 and -019-0000. The property has a 2,108 square foot site located in Chicago, West 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 and a contention of law as the bases of the appeal. In support of its inequity argument, the appellant submitted information on five suggested equity comparables. Each of the comparable properties were improved with either a two-story or a three-story residence of masonry construction. They ranged in living area square footage from 5,574 to 6,651 and in assessment per square feet of living area from \$9.76 to \$10.84. In addition, appellant contends the Board's 2018 assessment should be carried forward to the 2019 lien year

at issue in the instant appeal. In Section II of the appeal form, the appellant stated that the subject is not owner-occupied. The appellant also submitted a copied of the Final Administrative Decision of the Illinois Property Tax Appeal Board granting a reduction and reflecting a total assessment for the subject property for the 2018 tax year of \$82,624 for both PINs, or \$41,312 for each PIN (ending in -018-000 and -019-0000). Based on this evidence, the appellant requested a reduction in the subject's assessment to \$82,624.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,648. The subject property has an improvement assessment of \$48,481, or \$7.66 per square foot of living area per PIN. The total assessment for both PINs is \$111,296, with an improvement assessment of \$96,962, and improvement assessment per square foot of living area of \$15.32. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables. Each are improved with either a two-story or a three-story residence of masonry construction. They ranged in living area square feet from 2,165 to 6,329 and in assessment per square feet of living area from \$7.66 to \$16.14. One of the board of review's comparables is the second PIN for the subject property, ending in -019-0000.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Board for tax year 2018 should be carried forward to the instant tax year pursuant to section 16-185 of the Property Tax Code. When a contention of law is raised, the burden of proof is a preponderance of the evidence. 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 that basis.

The Board finds that the assessment as established by the Board for tax year 2018 should not be carried forward to the instant tax year as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code provides, in relevant 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.

35 ILCS 200/16-185. The Board finds that the subject is not owner-occupied based on the appellant's statement in Section II of the appeal form. Therefore, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject's assessment should be carried forward, pursuant to section 16-185 of the Property Tax Code.

The taxpayer also 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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #3, and #4. These comparables were most similar to the subject property in living area square footage. They had improvement assessments that ranged from \$9.76 to \$10.79 per square foot of living area. The subject's improvement assessment of \$15.32 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant has demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: March 26, 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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