



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

APPELLANT: Lanis Petrik
DOCKET NO.: 20-20424.001-R-1
PARCEL NO.: 15-36-104-043-0000

The parties of record before the Property Tax Appeal Board are Lanis Petrik, 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: \$19,018
IMPR.: \$71,547
TOTAL: \$90,565

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 2020 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 2-story dwelling of frame exterior construction with 6,167 square feet of living area.¹ The living is approximately 147 years old. Features of this dwelling include an unfinished basement, central air conditioning and three fireplaces. The property has a 21,735 square foot site and is located in Riverside, Riverside Township, Cook County. The subject is classified as a class 2-09 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 the inequity argument, the appellant submitted information on five equity comparables located in the same neighborhood code as the subject property. For clarity in the

¹ The appellant's brief disclosed that the subject property consists of a single family home and a coach house. However, the appellant did not disclose property characteristics for the coach house.

record, the single comparable on the second grid was renumbered #5. The comparables are improved with 2-story, class 2-05 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,179 to 1,374 square feet of living area. The comparables range in age from 71 to 105 years old. Each comparable has a basement, two of which have finished area, and either a 1-car or a 2-car garage. Three comparables each have central air conditioning. The comparables have improvement assessments ranging from \$19,705 to \$26,933 or from \$16.71 to \$19.60 per square foot of living area.

The appellant's brief requested "that Line Item #003 be revised to reflect a median building assessed value of \$19.42 per sq. ft." The appellant's brief did not identify what type of structure Line Item #3 referenced nor did it define or identify Line Item #002. The appellant's table in the brief referenced "class 2-03" as the subject, but the appellant's grid analysis and Section III of the appeal petition both described the subject as having 6,167 square feet of living area, as well as being a class 2-09 dwelling.

Based on this evidence, the appellant requested that the improvement assessments for Line #2 be reduced to \$38,983 and for Line #3 to \$2,330 for a total improvement assessment of \$41,313.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,565 but did not disclose if this improvement assessment was for one or multiple dwellings. The land and improvement assessments were reported to be \$19,018 and \$71,547, respectively.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, one of which is located in the same neighborhood code as the subject property. The comparables are improved with 2-story, class 2-08 or class 2-09 dwellings of frame, stucco, or masonry exterior construction ranging in size from 4,136 to 7,002 square feet of living area. The comparables range in age from 4 to 89 years old. Each comparable has a basement with finished area, from one to six fireplaces, and from a 2-car to a 4-car garage. Three comparables each have central air conditioning. The comparables have improvement assessments ranging from \$60,797 to \$84,706 or from \$11.72 to \$14.70 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 appellant 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.

As an initial matter, the Board finds that the appellant's brief identifies the subject property as consisting of a single family dwelling and a coach house, for which property characteristics were

not disclosed by either party; however, the residential appeal petition only references a class 2-09 dwelling, which is supported by the board of review's grid. The brief purports to allocate requested improvement assessment reductions between two dwellings (Line Items) but fails to describe the property characteristics for either Line Item. Both parties, indicate that the subject of the appeal is a class 2-09 dwelling with 6,150 square feet of living area, which was unrefuted in written rebuttal by either party. Therefore, the Board will analyze the comparables similarity to the class 2-09 dwelling only, as clear and unambiguous evidence is lacking as to how the carriage house is relevant to this appeal.

The parties submitted nine suggested comparables for the Board's consideration with varying degrees of similarity to the subject in overall property. The Board finds the best evidence of assessment equity to be the board of review comparables #1, #2, and #3, despite their location relative to the subject. These comparables are more similar to the subject in design and dwelling size with varying degrees of similarity in age and other features. Each comparable is a considerably newer home relative to the subject and has a basement with finished area, unlike the subject. One comparable lacks a fireplace, which is a feature of the subject. Nevertheless, the three remaining board of review comparables have improvement assessments ranging from \$80,922 to \$84,706 or from \$11.72 to \$14.30 per square foot of living area. The subject's reported assessment of \$71,547 or \$11.60 per square feet of living area, based on 6,167 square feet, falls below the range established by the three remaining board of review comparables. Based on the evidence in this record, the appellant did not prove by clear and convincing evidence that the subject was overassessed and a reduction 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

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: _____

July 16, 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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