FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael Hanley
DOCKET NO.: 20-20430.001-R-1
PARCEL NO.: 15-01-418-001-0000

The parties of record before the Property Tax Appeal Board are Michael Hanley, 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:	$12,558
IMPR.:	$53,504
TOTAL:	$66,062

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 two-story dwelling of masonry exterior construction with 2,956 square feet of living area. The dwelling is approximately 97 years old. Features of the home include a full unfinished basement, central air conditioning and a 2-car garage. The property has an approximately 11,960 square foot site and is located in River Forest, River Forest Township, Cook County. The subject is classified as a class 2-06 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. The appellant also checked "Contention of Law" on the appeal petition, however, in a brief, the appellant's counsel only argued that the subject property's improvement was inequitably assessed. The appellant did not contest the subject's land assessment. In support of this argument the appellant submitted information on five equity comparables that have the same assessment neighborhood code as the subject.[1] The comparables are class 2-06 properties that are improved with two-story dwellings of stucco, masonry or frame and masonry exterior construction ranging in size from 2,820 to 3,208 square feet of living area. The dwellings are 96 to 104 years old. According to the property characteristic printouts provided by the appellant for comparables #1, #2 and #3, comparable #1 has no basement, comparable #2 has a partial unfinished basement and a partial unfinished attic, and comparable #3 has a full unfinished basement. No foundation data was provided for comparables #4 and #5. Comparable #5 has central air conditioning, three comparables each have a fireplace and four comparables each have a 1½-car or a 2-car garage. The comparables have improvement assessments that range from $31,307 to $53,991 or from $9.79 to $16.96 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $44,162 or $14.94 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 $66,062. The subject property has an improvement assessment of $53,504 or $18.10 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 code as the subject. The comparables are class 2-06 properties that are improved with two-story dwellings of masonry exterior construction ranging in size from 2,294 to 2,885 square feet of living area. The dwellings are 93 to 97 years old. The comparables each have a full or partial basement, one of which has finished area. Three comparables have central air conditioning and each comparable has one or two fireplaces and a 1½-car to a 3-car garage. The comparables have improvement assessments that range from $46,293 to $58,787 or from $18.87 to $20.38 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a total of nine suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables due to their lack of central air conditioning, a garage and/or a basement, all of which are features of the subject. Additionally,

[1] The appellant submitted property characteristic printouts for two additional properties, which were not included in the appellant's grid analysis nor were they discussed in the brief submitted by the appellant's counsel. Furthermore, no board of review certified assessment data for tax year 2020 was provided for these properties, therefore, they will not be further addressed.

the appellant did not provide data regarding the foundation types of comparables #4 and #5 in order to allow the Board to make a meaningful comparative analysis of the comparables to the subject. The board has given reduced weight to board of review comparables #2 and #3 due to their smaller dwelling size or lack of central air conditioning, respectively.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #4, which are similar to the subject in location, dwelling size, design, age and many features. These best comparables have improvement assessments of $51,930 and $58,787 or $18.87 and $20.38 per square foot of living area, respectively. The subject's improvement assessment of $53,504 or $18.10 per square foot of living area is bracketed by the two best comparables in the record in terms of total improvement assessment and falls below the comparables on a per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to 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:

C E R T I F I C A T I O N

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

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