



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

APPELLANT: Andrew Whiting
DOCKET NO.: 20-23709.001-R-1
PARCEL NO.: 17-06-215-027-0000

The parties of record before the Property Tax Appeal Board are Andrew Whiting, the appellant, by attorney Amy C. Floyd, Attorney at Law 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: \$19,337
IMPR.: \$51,166
TOTAL: \$70,503

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 4,250-square-foot parcel of land with two improvements. The evidence describes one improvement as a 125-year-old, two-story, multi-family dwelling, masonry construction with 2,204 square feet of living area. The property is located in West Chicago, in West Township, Cook County, and is classified as 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity of the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. These properties are described as one-and-one-half-story or two-story, masonry or frame and masonry, multi-family dwellings. They range: in age from 127 to 130 years old; in size from 2,526 to 2,641 square feet of living area; and in improvement assessment from \$13.89 to \$14.74 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 \$70,503 with an improvement assessment of \$51,166 for both improvements.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. These properties are described as two-story, masonry, multi-family dwellings. They range: in age from 130 to 134 years old; in size from 2,000 to 2,280 square feet of living area; and in improvement assessment from \$17.53 to 24.61 per square foot of living area.

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.

In *Showplace Theatre Co. v. Property Tax Appeal Board*, the Court found that when determining the correct assessment for a property, the Board shall not separate the land from the value of the improvements because together those assessed values constitute a single assessment of the property. *Showplace Theatre Co. v. Prop. Tax Ap. Bd.*, 145 Ill. App. 3d 774. The Board applies the principle in *Showplace* to the present case and finds that the appellant cannot appeal a portion of the improvement (the two-story dwelling) and choose to leave out the remaining improvement (the coach house).

The appellant and the board of review's evidence did not allocate a separate improvement assessment for each improvement or indicate that the comparable properties had similar improvements. The board of review's evidence includes a total improvement assessment for both improvements but does not indicate which comparable properties, if any, had additional improvements. As a result, the Board cannot determine similarity between the comparable properties and the subject property where no indication of a second improvement on the comparable properties is provided. In the alternative, the comparable properties are too dissimilar to the subject property for the Board to create a range. Therefore, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitable assessed and 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

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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