



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

APPELLANT: Nancy Guigle
DOCKET NO.: 20-30953.001-R-1
PARCEL NO.: 14-28-116-021-0000

The parties of record before the Property Tax Appeal Board are Nancy Guigle, 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:

LAND: \$43,124
IMPR.: \$65,608
TOTAL: \$108,732

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 130-year-old, three-story, multi-family building of masonry construction with 7,347 square feet of living area. The property has a 6,534 square foot site and is located in Chicago, Lake View Chicago Township, Cook County. Features of the building include six full bathrooms and a full basement. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four Class 2-11 comparables with varying degrees of similarities to the subject. The appellant did not report the exact proximity of the suggested comparables to the subject but disclosed that three of the properties had the same neighborhood code as the subject, while two were from a different neighborhood code. The

comparables had improvement assessments ranging from \$8.88 to \$12.41 per square foot of living area. The appellant requested the subject's total assessment be reduced to \$108,732.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,144. The subject property has an improvement assessment of \$105,020 or \$14.29 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables with varying degrees of similarity to the subject. The suggested comparables were located within a quarter of a mile of the subject. The comparables had improvement assessments that ranged from \$17.05 to \$21.93 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

As a preliminary matter, the appellant indicated "contention of law" as an additional basis of relief. In their brief, the appellant mentions the COVID-19 pandemic. This may be tacitly arguing for a reduction based on the pandemic, but it is not expressly requested nor is any authority or evidence submitted to support this request. Additionally, the PTAB distinguishes between a request for relief just because the pandemic occurred ("COVID Relief") and a request based on the pandemic's effect on market conditions or the income-producing capacity of a given property. The former would only require the appellant to show that the pandemic occurred -not that the pandemic affected or contributed to changes in the relevant market or other factors related to the property's assessment. The latter would require the appellant to meet its burden to provide substantive evidence or legal argument sufficient to challenge the property's assessment. The Board finds that the appellant did not submit any evidence based on this theory and a reduction is not warranted on this basis.

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 proven 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 that a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #3, #4, and #5. These comparables had improvement assessments that ranged from \$8.93 to \$12.41 per square foot of living area. The subject's improvement assessment of \$14.29 per square foot of living area falls above the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is not supported. Based on this record, the Board finds the appellant did demonstrate 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: June 18, 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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