



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

APPELLANT: Peter Nicholas
DOCKET NO.: 20-31014.001-R-1
PARCEL NO.: 14-05-304-004-0000

The parties of record before the Property Tax Appeal Board are Peter Nicholas, 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 **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: \$19,163
IMPR.: \$62,790
TOTAL: \$81,953

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 one-year-old, three-story, multi-family building of masonry construction with 4,875 square feet of living area. The property has a 4,166 square foot site and is located in Chicago, Lake View Chicago Township, Cook County. Features of the building include six full bathrooms, central air conditioning, and a 2.5-car garage. 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 five 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 each of the properties had the same neighborhood code as the subject. The comparables had improvement assessments ranging from

\$8.55 to \$9.16 per square foot of living area. The appellant requested the subject's total assessment be reduced to \$62,648.

The appellant also checked "Contention of Law" on the petition mentioning "this unprecedented time with the COVID-19 pandemic's devastating effect on real estate values." The appellant did not provide any additional evidence or argument as to how the COVID-19 pandemic effected the subject property's value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,953. The subject property has an improvement assessment of \$62,790 or \$8.55 per square foot of living area. The board of review did not submit any suggested comparable properties in their evidence. Instead, the board of review argued that the appellant's evidence was insufficient to meet their burden. The board of review argued that the "Appellant's comps are not comparable to the subject in terms of age or condition" and that the "subject's recent land sale, demolition of prior improvements, and subsequent new construction costs well exceed the BoR's 2020 FMV of \$819,530." In support of these arguments the board of review submitted a Passport property data printout, a Redfin printout, a trustee's deed, a City of Chicago building permit and inspection record, Passport printouts detailing permits for the subject property, a copy of the mortgage, and a Coldwell Banker Realty printout.

Conclusion of Law

As a preliminary matter, the appellant requests that the PTAB grant it relief based on the COVID-19 pandemic. 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 failed to provide sufficient evidence to show that the COVID-19 pandemic affected the market value of the subject property.

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 a reduction in the subject's assessment is warranted.

The Board gives no weight to the board of review's argument that "The subject's recent land sale, demolition of prior improvements, and subsequent new construction costs well exceed the BoR's 2020 FMV of \$819,530." The appellant did not raise an overvaluation of market value argument, but rather raised an inequity argument. This board of review argument directly applies to overvaluation rather than unequal treatment and is therefore not applicable.

The appellant presented assessment data on a total of five equity comparables. The Board finds that the appellant's comparables #1 through #4 are considerably older than the subject property. Those comparables are between 92 and 99 years older than the subject property. These comparables also did not have central air conditioning like the subject property. Based on these differences the appellant's comparables #1 through #4 were given very little weight. The only comparable given much weight is the appellant's comparable #5, but this comparable is also dissimilar to the subject property. The comparable #5 has two-stories, no garage, and a larger lot size. A single comparable by itself insufficient to prove by clear and convincing evidence that the subject property was inequitably assessed. As such 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: _____

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: _____

November 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Peter Nicholas, by attorney:
Noah J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602