FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: David Shibu
DOCKET NO.: 20-39116.001-R-1 through 20-39116.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are David Shibu, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-39116.001-R-1	10-23-221-036-0000	2,968	9,695	$12,663
20-39116.002-R-1	10-23-221-037-0000	2,968	18,006	$20,974

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 two parcels improved with a two-story multi-family building of masonry exterior construction containing 2,736 square feet of living area. The building is approximately 60 years old. Features of the property include a full unfinished basement, central air conditioning, two full bathrooms, two half-bathrooms, and a detached two-car garage. The property is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvements as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-11 properties of masonry exterior construction that range in size from 3,888 to 4,503 square feet of living area. The buildings range in age from 89 to 93 years old. Each property has a full unfinished basement, central air conditioning, three bathrooms, and a detached two-car garage. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from $32,353 to $38,494 or from $8.02 to $8.55 per square foot of living area. The appellant submitted a copy of the final decision issued by the board of review for the two parcels under appeal and indicated the subject property has an improvement assessment of $27,701 or $10.12 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $22,654 or $8.28 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for only one of the parcels under appeal. As disclosed in the appellant's evidence the subject property has an improvement assessment of $27,701 or $10.12 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 composed of class 2-11 properties improved two-story buildings of masonry exterior construction that range in size from 2,485 to 2,500 square feet of living area. The buildings are either 59 or 63 years old. Each comparable has a full basement with two having finished recreation room area, two bathrooms, and a 2-car or a 3-car garage. Three comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject property and are located approximately ¼ of a mile from the subject. Their improvement assessments range from $27,822 to $30,637 or from $11.20 to $12.25 per square foot of living area.

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.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review as these properties are improved with buildings more similar to the subject building in age and size than are the comparables provided by the appellant. The board of review comparables have improvement assessments that range from $27,822 to $30,637 or from $11.20 to $12.25 per square foot of living area. The subject's improvement assessment of $27,701 or $10.12 per square foot of living area falls below the range established by the best comparables in this record demonstrating the subject is not being inequitably assessed. Based on this record 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: August 20, 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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