



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

APPELLANT: Dennis Waugh
DOCKET NO.: 20-41372.001-R-1
PARCEL NO.: 13-13-205-035-0000

The parties of record before the Property Tax Appeal Board are Dennis Waugh, the appellant; 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: \$9,000
IMPR.: \$27,500
TOTAL: \$36,500

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 (PTAB) finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1-story dwelling of frame exterior construction with 1,045 square feet of living area. The dwelling is approximately 106 years old and has a full unfinished basement. The property has a 3,750 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same neighborhood code as the subject property. The comparables are improved with class 2-03, 1-story and 1.5-story dwellings of frame or masonry exterior construction ranging in size from 1,008 to 1,295 square feet of living area. The dwellings range in age from 60 to 110 years old and have partial or full unfinished basements. One comparable has central air conditioning, and three comparables have either a one-car or a

two-car garage. The comparables have improvement assessments ranging from \$22,546 to \$26,056 or from \$17.41 to \$25.17 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$24,223 or \$23.18 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 \$40,503. The subject property has an improvement assessment of \$31,503 or \$30.15 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 located within the same neighborhood code as the subject property. The comparables are improved with class 2-03, 1-story or 1.5-story dwellings of frame or masonry exterior construction ranging in size from 1,147 to 1,331 square feet of living area. The dwellings range in age from 101 to 110 years old and have full basements, one of which has finished area. One comparable has central air conditioning, and two comparables have either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$35,460 to \$40,193 or from \$30.20 to \$33.66 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

In rebuttal, the appellant critiqued the evidence submitted by the board of review. Additionally, the appellant objected to the board of review evidence stating it was untimely filed; however, the Board finds the board of review evidence was timely filed with the PTAB on October 13, 2021.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 through #3 as well as the board of review comparables #1, #3 and #4 due to dissimilarities in 1.5-story height, larger dwelling size or considerably newer age when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and the board of review comparable #2. These comparables are more similar to the subject in story height, dwelling size, and most features. However, the appellant's comparable #4 has a partial basement and the board of review comparable #2 has a garage, unlike the subject which has a full basement and lacks a garage. These two comparables have improvement assessments of \$26,056 and \$39,922 or \$25.17 and \$33.66 per square foot of living area. The subject's improvement assessment of \$31,503 or \$30.15 per square foot of living area falls within the range established by the most similar comparables in this record. However, the Board finds the subject's improvement assessment falls above the appellant's comparable #4 of \$26,056 or

\$25.17 per square foot of living area, which is the best comparable in the record that is closer in dwelling size and also most similar to the subject in overall property characteristics. Based on this record, the Board finds a reduction in the subject's improvement 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: July 19, 2022



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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