FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Amber Flats I
DOCKET NO.: 20-42120.001-R-1
PARCEL NO.: 13-01-111-028-0000

The parties of record before the Property Tax Appeal Board are Amber Flats I, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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:	$7,365
IMPR.:	$30,749
TOTAL:	$38,114

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 3-unit apartment building of masonry exterior construction with 5,083 square feet of combined living area. The building was constructed on a slab foundation and is approximately 53 years old. The property has a 4,092 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant marked "recent sale" on the residential appeal form as the basis of the appeal. However, the appellant did not fill out Section IV of the appeal form as instructed, but rather submitted information on four comparable properties containing assessment data. The comparables are located within the same assessment neighborhood code as the subject property. The comparables are improved with class 2-11 multi-unit apartment buildings of masonry exterior construction, each containing 4,668 square feet of combined living area, and each being

60 years old. Each comparable is described as having a full unfinished basement and central air conditioning. The comparables have improvement assessments ranging from $12,038 to $14,812 or from $2.58 to $3.17 per square foot of combined living area. Appellant's counsel also submitted a brief arguing that the subject property's assessment is excessive when compared to the assessments of the aforementioned comparable properties. Based on this evidence, the appellant requested that the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $38,114. The subject's assessment reflects a market value of $381,140 land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of $30,749 or $6.05 per square foot of combined 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 block" and within the same assessment neighborhood code as the subject property. The comparables consist of 3-story class 2-11 multi-unit apartment buildings of masonry exterior construction containing either 4,990 or 5,265 square feet of combined living area. The comparables are either 53 or 89 years old. Each comparable features a full basement, one being an apartment. Three comparables each have a 3-car garage. The comparables have improvement assessments that range from $32,442 to $33,127 or from $6.18 to $6.50 per square foot of combined living area.

The board of review also argued that the appellant marked "recent sale" as the basis for the appeal but did not tender any evidence regarding the subject's recent sale. The board of review submitted a copy of an internet listing along with a copy of the recorded deed associated with the subject's most recent sale disclosing that the subject last sold in August 2017 for a price of $593,000. The board of review contended that the sale was an arm's-length transaction which was not disputed by the appellant. Based on this evidence and argument, the board of review requested a dismissal of this appeal pursuant to 35 ILCS 200/16-180 which, in part, mandates that each appeal must be limited to the grounds listed in the petition filed with the Property Tax Appeal Board.

Conclusion of Law

Initially, as to the appellant's basis of the appeal, the Board finds that the appellant marked "recent sale" on the residential appeal form as the basis of the appeal but neither filled out Section IV of the appeal form as instructed, nor provided any supporting evidence regarding the subject's sale. Consequently, the Board finds the appellant did not meet the minimum burden of moving forward on the basis of recent sale. See 86 Ill.Admin.Code §1910.65(c). Additionally, the subject's arm's length sale in August 2017 for a price of $593,000, without further evidence, supports the subject's assessment which reflects a market value of $381,140 land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. Nevertheless, the evidence in the record suggests that the basis of the claim is inequity in assessment and, therefore, the Board will analyze this case on the basis of uniformity.

The taxpayer's evidence suggests 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 parties submitted a total of eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board finds that none of the parties' comparables are particularly similar to the subject as each comparable differs significantly from the subject in one or more of the following characteristics: design/story height; dwelling size; foundation type/finish; central air conditioning feature; garage feature; and age. The Board finds that the equity comparables in this record have improvement assessments ranging from $12,038 to $33,127 or from $2.58 to $6.50 per square foot of combined living area. The subject's improvement assessment of $30,749 or $6.05 per square foot of combined living area falls within the range established by the equity comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. Consequently, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's improvement assessment is not warranted on the basis of uniformity.

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: 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

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