



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

APPELLANT: Thomas Hutchinson  
DOCKET NO.: 20-46640.001-R-1  
PARCEL NO.: 14-33-300-040-0000

The parties of record before the Property Tax Appeal Board are Thomas Hutchinson, the appellant, by attorney Glenn Guttman of Rieff Schramm Kanter & Guttman 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:** \$37,466  
**IMPR.:** \$201,520  
**TOTAL:** \$238,986

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 is improved with a three-story dwelling of masonry exterior construction with 5,038 square feet of living area. The dwelling is approximately 13 years old. Features of the home include a slab foundation, central air conditioning, two fireplaces, 5½ bathrooms, and a two-car garage. The property has a 3,406 square foot site located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on seven assessment equity comparables consisting of class 2-09 properties improved with three-story dwellings of masonry or stucco exterior construction that range in size from 5,019 to 5,956 square feet of living area. The homes range in age from 12 to 135 years old. Each property has a full or partial

basement with four having formal recreation rooms, central air conditioning, three to six full bathrooms, and one or two half bathrooms. Six comparables have 1, 2, or 4 fireplaces. Six comparables have either a 2-car or a 2½ car garage. The comparables have the same neighborhood code as the subject property. Their improvement assessments range from \$146,928 to \$215,817 or from \$24.67 to \$40.54 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$176,834.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$262,917. The subject property has an improvement assessment of \$225,451 or \$44.75 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables composed of class 2-08 or 2-09 properties improved with three-story dwellings of masonry exterior construction that range in size from 4,513 to 5,688 square feet of living area. The dwellings range in age from 4 to 19 years old. Each comparable has a full basement with a formal recreation room, central air conditioning, two or three fireplaces, three or four full bathrooms, one or two half bathrooms, and a two-car garage. The comparables have the same neighborhood code as the subject property. Their improvement assessments range from \$246,716 to \$285,637 or from \$49.17 to \$58.93 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 met meet this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eleven assessment equity comparables with the same neighborhood code as the subject property submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #1 due to differences from the subject dwelling in age being approximately 122 years older than the subject home. The Board gives less weight to appellant's comparables #5 and #6 due to differences from the subject dwelling in size being approximately 18% and 14% larger than the subject home, respectively. The Board gives less weight to board of review comparables #1, #2 and #3 due to differences from the subject dwelling in size being from approximately 10% to 13% smaller than the subject home. The Board also gives less weight to board of review comparable #4 as the improvement assessment of \$58.93 per square foot of living area appears to be an outlier which is significantly above the remaining comparables most similar to the subject dwelling in size. The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3, #4 and #7, which range in size from 5,019 to 5,425 square feet of living area and in age from 12 to 25 years old. Initially, the Board finds each these comparables has a superior foundation than the subject having a full or partial basement with two having formal recreation rooms in contrast to the subject's slab foundation, requiring downward adjustments to make these comparables more equivalent to the subject for this characteristic. Appellant's comparables #2, #3 and #4 have one or two fewer

bathrooms than the subject suggesting upward adjustments to these comparables would be appropriate. Appellant's comparables #2 and #4 have one fewer fireplace than the subject indicating that upward adjustments to these comparables would be appropriate for this difference. Appellant's comparable #4 has no garage, unlike the subject's two-car garage, requiring an upward adjustment to make the property more equivalent to the subject for this feature. Conversely, appellant's comparable #4 has one more bathroom than the subject and two more fireplaces than the subject, requiring downward adjustments to the comparable for these superior attributes relative to the subject property. These comparables have improvement assessments that range from \$185,329 to \$215,817 or from \$34.16 to \$40.54 per square foot of living area. The subject's improvement assessment of \$225,451 or \$44.75 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, after considering the adjustments to the comparables to make them more equivalent to the subject property, the Board finds the appellant demonstrated 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: \_\_\_\_\_

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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