



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

APPELLANT: William Massey
DOCKET NO.: 21-31174.001-R-1
PARCEL NO.: 14-05-127-008-0000

The parties of record before the Property Tax Appeal Board are William Massey, the appellant(s); 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: \$27,900
IMPR.: \$26,561
TOTAL: \$54,461

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 2021 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 110-year-old, 2-story, single-family dwelling of stucco construction with 1,658 square feet of living area. Features of the home include a full, unfinished basement, 1.1 bathrooms, 1 fireplace, and a two-car garage. The property has a 3,720 square foot site located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends assessment inequity as the basis of the appeal. In support of this argument, appellant submitted information on four suggested equity comparables. Each comparable was improved with a 2-story residence of stucco construction. The comparables ranged: between 1,536 and 1,940 square feet of living area; in assessment between \$11.89 and \$13.74 per square foot of living area; in age between 110 and 116 years old; between 1 and 1.5 bathrooms; either none, a 1-car, or a 2-car garage; and either no fireplace or 1 fireplace. None of the comparables

had air conditioning. All of the comparables had a full basement and all were located within two blocks from the subject property. Appellant also submitted a copy of the board of review's August 22, 2022, written decision reflecting its final total assessment for the subject property of \$54,461. Based on this evidence, appellant requested a reduction in the subject's assessment to \$49,135.

The appellant submitted a letter asserting that the assessor's and the board of review's assessment process creates such a large range of values and that these values, because they are such a large range, are not reflective of the market. The appellant requests that, if this large range is allowed, that his property be assessed at an average of the lower assessed comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,461. The subject property has an improvement assessment of \$26,561, or \$16.02 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables. Each comparable was improved with a 2-story residence of stucco construction. The comparables ranged: between 1,626 and 1,815 square feet of living area; in assessment between \$17.04 and \$22.42 per square foot of living area; in age between 108 and 114 years old; between 1 and 1.2 bathrooms; either none, a 1-car or a 2-car garage; and either no fireplace or 1 fireplace. Three out of the four comparables had air conditioning. All of the board of review's comparables had a full unfinished basement and all were located within a quarter of a mile from the subject property.

In rebuttal, appellant submitted a letter opining how the board of review determined the subject's reduction at the board of review level appeal. Appellant asserted that the comparables the board of review submitted in the instant appeal differ from the ones used at the county level and have higher assessed values. Appellant opines that the appellant's comparables are closer in proximity to the subject than the board of review's comparables, with three of appellant's comparables on the same block. Appellant submitted the "Board of Review Analysis/Evidence Sheet," listing the comparables used at the board of review level appeal.

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 appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

Regarding appellant's county process argument, the law is clear that proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review" (86 Ill.Admin.Code §1910.50(a)). Moreover, the jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of

the property appealed to it; the Board has no jurisdiction to address any alleged procedural and/or due process violations alleged with regard to actions and/or inactions at the local board of review level. (35 ILCS 200/16-180). Thus, the Property Tax Appeal Board will consider the evidence presented by both parties to this proceeding in determining the correct assessment of the subject property. As to the use of these comparables for this appeal, the Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence in rebuttal. 86 Ill.Admin.Code 1910.66. The comparables in the "Board of Review Analysis/Evidence Sheet" was submitted in rebuttal and therefore, constitute new evidence and cannot be considered by the board.

The Board finds the best evidence of assessment equity to be *appellant's comparable #2* and the *board of review's comparables #2, #3, and #4*. These comparables were most similar to the subject property in living area square footage. All of the comparables submitted by both parties were close in proximity to the subject property and of construction and amenities similar to the subject property. Lesser weight was given to the comparables with the greatest differences in living area square footage in comparison to the subject property. The best comparables had improvement assessments that ranged from \$12.46 to \$22.42 per square foot of living area. The subject's improvement assessment of \$16.02 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds 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.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the PTAB finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the PTAB finds that the subject's assessment as established by the board of review is correct and a reduction is not warranted.

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:

May 16, 2023



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

William Massey
1437 W. Norwood St
Chicago, IL 60660

COUNTY

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