



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

APPELLANT: Mary OMalley
DOCKET NO.: 21-31348.001-R-1
PARCEL NO.: 14-18-203-017-0000

The parties of record before the Property Tax Appeal Board are Mary OMalley, 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: \$29,992
IMPR.: \$24,180
TOTAL: \$54,172

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 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 single-family dwelling of frame construction with 1,209 square feet of living area. The dwelling was constructed in 1880. Features of the home include a full unfinished basement, and a two-car garage. The property has a 3,749 square foot site and is located in Chicago, Lake View 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 of both the land and improvement as the basis of the appeal. In support of the assessment inequity argument the appellant submitted limited information on four equity comparables. The comparables were improved with single-family residences of frame construction. The improvements ranged: in age from 117 to 131 years old; in size from 1,235 to 1,700 square feet of living area, and in improvement assessment from \$12.83 to \$21.54. They ranged in land size from 3,3125 to 5,663 square feet and land assessment from \$5.00 to \$8.00 per square foot of land area. The appellant listed the subject as a

one-story residence without further explanation. Based on this evidence, the appellant requested an assessment for the land of \$26,800 and for the improvement of \$20,000. The petition has a handwritten notation in this request section of “from 2020.”

The appellant also submitted a letter asserting that the appeal was based on the fact that the large increase in the assessment from the 2020 to the 2021 tax years. She submitted the property details printout for the subject and listed the characteristics of the subject which show the improvement as a one and one-half story. This printout also included an appeal history for the subject and listed the previous assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,172. The subject property has an improvement assessment of \$24,180 or \$20.00 per square foot of living area and a land assessment of \$29,992 or \$8.00 per square foot. The board of review listed the subject as a one and one-half story and included a color photograph of the subject. In support of its contention of the correct assessment the board of review submitted information on four equity comparables, one of which was located within ¼-mile radius of the subject's location and two were located within its subarea. The comparables were improved with either one-story or one-and-a-half-story single-family residences of frame construction. The improvements ranged: in age from 123 to 143 years old; in size from 1,128 to 1,500 square feet of living area; and in improvement assessment from \$20.67 to \$23.34 per square foot of living area. The properties have land sizes from 3,750 to 5,812 square feet and land assessments of \$8.00 per square foot.

In rebuttal, the appellant stated board of review comparable #2 and #3 both had three-car garage entrances on the alley and closer comparables could be found on 1440 W. Montrose with an assessed value of \$51,000 and 1718 W. Foster with an assessed value of \$45,000, respectively. The appellant further stated it is difficult to find small homes valued below her current assessment but wanted those two previously mentioned comparables noted for the record. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence in rebuttal and, therefore, these two new comparables cannot be considered by the Board. 86 Ill.Admin.Code 1910.66.

Conclusion of Law

As to the subject's characteristics, the Board finds the subject is a one and one-half story residence. The appellant's own evidence as well as the photograph submitted by the board of review support this description of the subject.

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

As to the appellant's assessment increase argument, the Board finds the cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at substantially different levels of fair market value. Therefore, the Board finds the appellant's argument unpersuasive.

The Board finds the best evidence of assessment equity for the improvement to be *appellant's comparable #3* and *board of review comparables #1, and #2*. These comparables were given greater weight due to their number of stories relative to the subject. These comparables had improvement assessments that ranged from \$14.20 to \$22.50 per square foot of living area. The subject's improvement assessment of \$20.00 per square foot of living area falls within the range established by the best comparables in this record.

As to the land, the Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, and #3 and the board of review's comparables #1 and #4. These comparables are all located in the subject neighborhood code and are most similar in size to the subject. They range in size from 3,125 to 3,925 and have land assessments of \$8.00 per square foot. In comparison, the subject has a land assessment of \$8.00 per square foot which is the same as the best comparables in the record.

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. Based on this record the Board finds the appellant *did not* demonstrate with clear and convincing evidence that the subject 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: _____

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:

October 17, 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

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