



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

APPELLANT: Beverly Fishman
DOCKET NO.: 21-33243.001-R-1
PARCEL NO.: 14-29-407-017-0000

The parties of record before the Property Tax Appeal Board are Beverly Fishman, 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 **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: \$46,500
IMPR.: \$53,500
TOTAL: \$100,000

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 133-year-old, two-story, multi-family dwelling of frame construction with 2,362 square feet of living area. Features of the home include a full unfinished basement, central air conditioning and a two-car garage. The property has a 3,100 square foot site and is located in Chicago, Lakeview Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on 21 equity comparables. All of the comparables were improved with a multi-family dwelling of frame construction containing two, three or four units. The improvements ranged: in age between 115 and 140 years old; in size between 2,490 and 4,004 square feet of living area; and in improvement assessment from \$10.69 to \$14.55 per square foot of living area. Based on this evidence, the appellant is requesting an assessment amount of \$75,080.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,000. The subject property has an improvement assessment of \$53,500 or \$22.65 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. All were improved with a two-story, multi-family dwelling of frame construction with either a partial or full basement and a two-car garage. The improvements ranged: in age from 128 to 133 years old; in size between 2,024 and 2,727 square feet of living area; and in improvement assessment from \$18.81 to \$28.15 per square foot of living area. Additionally, all of the comparables are located with a quarter mile of the subject property, while one is located on the same block.

In written rebuttal, the appellant argued that the board of review's descriptions of its four suggested comparable properties are factually inaccurate in their living area per square feet. In support of this argument the appellant submitted: a letter detailing the reasons for disputing each of the board of review's chosen comparables, MLS printouts for each of the four comparables, printouts of floor plans for comparables one through three, and a Zillow "Off market" listing for comparable number four. The appellant reaffirmed the request for an assessment reduction.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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.

This Board finds by a preponderance of the evidence that the board of review's comparable #2 is larger than the 2,024 square feet provided on the board of review's information grid. This finding is based upon floor plan printouts submitted by the appellant which show that comparable to have not only a third, but also a fourth level of living area while the board of review has this listed as a two-level residence. The board of review's statement on its information grid that the home has 2,024 square feet of living area is not supported by anything else in the board of review's submission.

This Board finds by a preponderance of the evidence that the board of review's comparable #3 is larger than the 2,727 square feet provided on the board of review's information grid. This finding is based upon floor plan printouts as well as the MLS listing submitted by the appellant which show that comparable to have a third level containing a bedroom and playroom living area while the board of review has this listed as a two-level residence. The board of review's statement on its information grid that the home has 2,727 square feet of living area is not supported by anything else in the board of review's submission.

This Board finds by a preponderance of the evidence that the board of review's comparable #4 has at least 2,500 square feet of living area. This finding is based upon the MLS printout submitted by the appellant which shows that comparable to have a second and third floor duplex with an approximated 2,500 square feet of living space and a one-car garage parking space. Also submitted in relation to this comparable was a "Off market" Zillow printout which states it is a four bedroom, two bath residence with 2,600 square feet of living area. In contrast, the board of review's statement on its information grid that the home has 2,100 square feet of living area is not supported by anything else in the board of review's submission.

The Board finds the best evidence of assessment equity to be the board of review's comparable #1 and appellant's comparable #18 and #19. These three comparables are similar to the subject in: design, construction, age and size and are located within three blocks of the subject, with the board of review's comparable #1 located on the subject's block. The MLS printout and floor plan submitted by the appellant in rebuttal to the board of review's comparable #1 supports the board of review's evidence, in that the dwelling has two stories as stated in the board of review's information grid rather than three or four stories as in the remaining comparables. The information submitted by the appellant does not refute the board of review's statement that comparable one has 2,116 square feet of living area.

These properties had improvement assessments ranging from \$14.05 to \$22.73 per square foot of building area. The remaining comparables were given less weight due to differences in size, amenities, location and/or lack of accurate assessment data. In comparison the subject's improvement assessment of \$22.65 per square foot of building area is within the range of the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvements 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:

August 22, 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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