FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: William Denton
DOCKET NO.: 21-36696.001-R-1
PARCEL NO.: 14-19-215-025-0000

The parties of record before the Property Tax Appeal Board are William Denton, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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:	$38,437
IMPR.:	$31,179
TOTAL:	$69,616

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 2-story dwelling of frame exterior construction with 2,009 square feet of living area. The dwelling is approximately 130 years old. Features of the home include an unfinished basement, central air conditioning and a 2-car garage. The property has a 3,075 square foot site and is 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.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five comparables that have the same assessment neighborhood code as the subject, two of which are located on the same street as the subject. For clarity in the record, the single comparable on the second grid was renumbered as comparable #5. The comparables consist of class 2-05, 2-story dwellings of frame or masonry exterior construction ranging in size from 1,819 to 2,087 square feet of living area. The homes are from approximately 110 to 128 years old. The comparable each have an unfinished basement, one comparable has central air conditioning, and three comparables each have a 3.5-car garage. The comparables have improvement assessments ranging from $20,563 to $34,750 or from $10.61 to $17.61 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $31,179 or $15.52 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $91,876. The subject property has an improvement assessment of $53,439 or $26.60 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that have the same assessment neighborhood code as the subject, one of which is located on the subject's same street. The comparables consist of class 2-05, 2-story dwellings of frame or masonry exterior construction ranging in size from 1,580 to 1,932 square feet of living area. The homes are from approximately 118 to 131 years old. The comparables each have a basement, three of which have finished area, and either a 2-car or a 2.5-car garage. Three comparables each have central air conditioning. The comparables have improvement assessments ranging from $48,975 to $64,562 or from $27.83 to $40.03 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

<u>Conclusion of Law</u>

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.

The parties submitted nine comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #4 and #5 due to lack of central air conditioning and/or a garage, which are features of the subject. The Board also gives less weight to board of review comparables #1, #3 and #4 which have basement finish and/or lack central air conditioning, unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. These comparables are relatively similar to the subject in location, dwelling size, age, unfinished basement area and features. These two comparables have improvement assessments of $28,563 and $48,975 or $15.52 and $27.83 per square foot of living area. Most weight was given to appellant's comparable #3 as it is located on the same street as the subject and is more similar to the subject in age and other features but has a smaller dwelling size than the subject. The subject's improvement assessment of $53,349 or $26.60 per square foot of living area falls above the two most similar comparables in the record on an overall basis but is bracketed by the two comparables on a per-square-foot basis. Based on this record and after considering adjustments to the most similar comparables for differences from the subject, 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 commensurate with the appellant’s request 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:

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: March 18, 2025

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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