FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Joshua Bradley
DOCKET NO.: 21-36783.001-R-1
PARCEL NO.: 14-17-300-008-0000

The parties of record before the Property Tax Appeal Board are Joshua Bradley, the appellant, by attorney Ciarra J. Schmidt, 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 ***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:	$45,000
IMPR.:	$60,854
TOTAL:	$105,854

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 3-story building of masonry exterior construction with 7,101 square feet of building area.[1] The building is approximately 108 years old. Features include a basement finished with an apartment, central air conditioning, and a 3-car garage. The property has a 5,625 square foot site and is located in Chicago, Lake View 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 regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject. The

[1] The parties differ regarding the subject's building size. The Board finds the best evidence of building size is found in the board of review's evidence which was not refuted by the appellant.

comparables are improved with 2-story or 3-story, class 2-11 buildings of masonry exterior construction ranging in size from 5,061 to 5,759 square feet of building area. The comparables range in age from 108 to 120 years old. Each building has a basement, one of which is finished with an apartment. One comparable has a fireplace and three comparables have a 2-car or a 4-car garage. The comparables have improvement assessments ranging from $41,096 to $45,582 or from $7.91 to $8.28 per square foot of building area.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to $57,873.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $105,854. The subject property has an improvement assessment of $60,854 or $8.57 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story or 3-story, class 2-11 buildings of masonry exterior construction ranging in size from 6,714 to 7,614 square feet of building area. The comparables range in age from 19 to 123 years old. Each building has a basement, two of which are finished with an apartment. Two comparables have central air conditioning and three comparables have from a 2-car to a 4-car garage. The comparables have improvement assessments ranging from $56,109 to $135,000 or from $8.36 to $17.73 per square foot of building area.

Based on this evidence the board of review requested the subject's assessment be sustained.

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.Adm.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.Adm.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 record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, due to substantial differences from the subject in building size, and to the board of review's comparable #2, which is a significantly newer building than the subject. The Board gives less weight to the board of review's comparable #1, which appears to be an outlier based on its considerably higher improvement assessment than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the board of review's comparables #3 and #4, which are more similar to the subject in building size, age, location, and most features, although one of these comparables lacks central air conditioning which is a feature of the subject, suggesting an upward adjustment to this comparable would be needed to make it more equivalent to the subject. These comparables have improvement assessments of $56,109 and $70,492 or $8.36 and $10.20 per square foot of building area. The subject's improvement assessment of $60,854 or $8.57 per square foot of building area is bracketed by the two best comparables in this record. Based on this record and after considering appropriate adjustments to the best two comparables for differences from the subject, 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 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: February 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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