FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Steve Ativie
DOCKET NO.: 21-37647.001-R-1
PARCEL NO.: 20-15-421-018-0000

The parties of record before the Property Tax Appeal Board are Steve Ativie, the appellant(s), by attorney Noah 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:	$4,117
IMPR.:	$18,600
TOTAL:	$22,717

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 111-year-old, two-story, multi-family dwelling of masonry construction with 3,396 square feet of living area. Features of the building include a full basement apartment, three full bathrooms, and central air conditioning. The property has a 3,294 square foot site and is located in Chicago, Hyde Park 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 five Class 2-11 comparables with varying degrees of similarities to the subject. The appellant also submitted information on five Class 2-02 comparables.[1] The appellant submitted two separate equity comparable grids with the same PIN as the subject property. The first grid describes the subject property as a Class 2-11 with 3,396 square feet, which is how it is described by the board of review. The second grid describes the subject property as a Class 2-11 with 487 square feet. The appellant also submitted two separate grids within their legal brief. One of those grids describes the building area of the subject as $487 and a Class 2-02. The appellant's first grid describes the total assessment of the subject property as $20,248 and the second grid describes the total assessment of the subject property as $6,586. The appellant also provided a 2021 Assessed Valuations decision from the board of review that showed the total assessment was $22,717. The appellant provides no explanation in their legal brief as to the difference in these numbers or any particularized description of a potential Class 2-02 property at the subject property.

As to the comparables submitted, the appellant did not report the exact proximity of the comparables to the subject but disclosed that all the comparables had the same neighborhood code as the subject. The comparables had improvement assessments ranging from $0.62 to $1.02 per square foot of living area for the Class 2-11 comparables and ranging from $0.49 to $2.06. The appellant requested the subject's total assessment be reduced to $7,811.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $22,717. The subject property has an improvement assessment of $18,600 or $5.48 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four Class 2-06 suggested equity comparables with varying degrees of similarity to the subject. Three comparables were located within a quarter of a mile of the subject property and one other comparable was located within a block of the subject property. The comparables had improvement assessments that ranged from $5.49 to $6.23 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

As a preliminary matter, the Board finds that the correct total assessment is $22,717, the correct improvement assessment is $18,600, and the correct improvement assessment per square foot is $5.48. These figures submitted by the board of review were corroborated by the 2021 Assessed Valuations decision submitted by the appellant. The assessment figures in the appellant's grids are not corroborated and are given no weight.

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 proven 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 that a reduction in the subject's assessment is not warranted.

[1] The 2-11 comparables grid will be considered comparables #1 through #5 and the 2-02 comparables grid will be considered comparables #6 through #10.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #3, #4 and #5 and the board of review's comparables #1 and #3. These comparables had improvement assessments that ranged from $0.62 to $6.15 per square foot of living area. The subject's improvement assessment of $5.48 per square foot of living area falls within the range established by the best comparables in this record. After considering all the comparables submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is supported. The Board finds that the appellant failed to demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request 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:

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: November 19, 2024

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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