FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Craig Simon
DOCKET NO.: 21-38411.001-R-1 through 21-38411.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Craig Simon, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-38411.001-R-1	14-07-404-019-0000	38,096	90,904	$129,000
21-38411.002-R-1	14-07-404-020-0000	30,984	0	$30,984

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 has two PINs, but the appellant is only seeking a reduction in assessment to PIN 14-07-404-019-0000. The subject property consists of a 10-year-old, two-story, single-family dwelling of frame construction with 3,360 square feet of living area. Features of the home include a full basement with a formal recreation room[1], central air conditioning, and a 2.5-car garage. The property has a 4,762 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a Class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

[1] The board of review's equity grid indicated that the subject property's basement was finished with a formal recreation room. The appellant's equity grid indicated that the subject property's basement was unfinished. During the hearing, the attorney for the appellant acknowledged that a previously admitted appraisal depicted the basement as being finished with a formal recreation room. She further indicated that their data was taken from the assessor's office. The Board finds that the basement was finished with a formal recreation room.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four Class 2-78 comparable properties with varying degrees of similarities to the subject. The appellant's four suggested comparable properties are located between 0.39- and 0.56-miles from the subject property. The comparables were between 16 and 20 years old, with each having central air conditioning. The comparables had improvement assessments ranging from $16.41 to $24.08 per square foot of living area. The appellant requested the subject's total assessment be reduced to $138,531.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $129,000. The subject property has an improvement assessment of $90,904 or $27.05 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four Class 2-78 suggested equity comparables with varying degrees of similarity to the subject. Each comparable property was located within a quarter of a mile of the subject property. The comparables were between 5 and 16 years old, with each having central air conditioning. The comparables had improvement assessments that ranged from $26.19 to $35.37 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

This matter proceeded to hearing on January 7, 2025, via the WebEx platform. Participating in the hearing were Melissa Whitley (Whitley), attorney for the appellant, and John Lartz (Lartz), representatives for the Cook County Board of Review. Lartz was sworn in as the only witness.

Whitley gave an opening statement for the appellant and Lartz gave an opening statement for the board of review.

Whitley presented her case-in-chief by discussing the appellant's suggested comparable properties that were previously submitted into evidence.

The administrative law judge inquired of Whitley regarding the basement of the subject property, namely that the appellant's grid indicates that the basement is unfinished while the board of review and a previously submitted appraisal[2] indicated that the basement was finished. Whitley stated that her firm uses a database purchased from the assessor's office and all their information on the grid comes from that basis.

Lartz then presented his case-in-chief by discussing the board of review's suggested comparable properties that were previously submitted into evidence. Whitley waived cross-examination of Lartz.

Both parties then presented closing argument arguing why their respective suggested comparable properties were superior and why their opponent's suggested comparable properties were inferior.

Conclusion of Law

[2] The appellant's appeal initial proceeded by way of an appraisal for which one was submitted. The appellant later amended their appeal to proceed only under an equity theory.

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.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #3, and #4 and the board of review's comparables #1 and #4. These comparables had improvement assessments that ranged from $16.41 to $27.76 per square foot of living area. The subject's improvement assessment of $27.05 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:

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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Craig Simon, by attorney:
Joanne Elliott
Elliott & Associates Attorneys, PLLC
1430 Lee Street
Des Plaines, IL 60018

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602