FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ian Murray
DOCKET NO.: 21-41580.001-R-1
PARCEL NO.: 13-24-208-004-0000

The parties of record before the Property Tax Appeal Board are Ian Murray, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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:	$18,600
IMPR.:	$35,944
TOTAL:	$54,544

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 one-story dwelling of masonry exterior construction with 1,234 square feet of living area. The dwelling is approximately 63 years old. Features of the home include an unfinished basement, one bathroom and a two-car garage.[1] The property has an approximately 3,720 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 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 four equity

[1] Although the appellant reported the home has central air conditioning, the board of review indicated this was not a feature of the dwelling. As the appellant did not refute this assertion with any rebuttal, the Board finds that air conditioning is not a feature of the subject.

comparables located in the same assessment neighborhood code as the subject. The comparables are improved with class 2-03 dwellings of masonry exterior construction ranging in size from 1,140 to 1,350 square feet of living area. The homes range in age from 89 to 97 years old. Each comparable has a full unfinished basement, 1 or 1½ bathrooms, central air conditioning and a two-car garage. The comparables have improvement assessments ranging from $28,750 to $32,250 or from $23.89 to $25.38 per square foot of living area. Based on this evidence, the appellant requested the subject’s improvement assessment be reduced to $30,480 or $24.70 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 $54,544. The subject property has an improvement assessment of $35,944 or $29.13 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 that are located in the same assessment neighborhood code as the subject property and either in the same tax block or within ¼ of a mile from the subject. The comparables are improved with one-story class 2-03 dwellings of masonry exterior construction ranging in size from 1,070 to 1,232 square feet of living area. The homes range in age from 53 to 81 years old. Each comparable has a full or partial basement, with two having finished area. Each dwelling has either 1 or 1½ bathrooms and a one-car or a two-car garage. Comparables #1 and #2 each have central air conditioning. The comparables have improvement assessments ranging from $34,582 to $42,700 or from $32.32 to $34.95 per square foot of living area. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

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.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 a total of eight equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board gives less weight to board of review comparables #1 and #4, which differ from the subject with finished basement amenities whereas the subject has an unfinished basement.

The Board finds the best evidence of assessment equity to be the appellant’s comparables along with board of review comparables #2 and #3, which are more similar to the subject in location, design and some features. Although five of these six more similar properties are older than the subject dwelling and have central air conditioning which is not a feature of the subject, suggesting upward adjustments are needed for the age difference to make these properties more equivalent to the subject and downward adjustments are needed for the air conditioning feature. Board of review comparable #3 needs an upward adjustment for lesser garage capacity when compared to the subject. These six best comparables have improvement assessments ranging from $28,750 to $42,700 or from $23.89 to $34.66 per square foot of living area. The subject's improvement assessment of $35,944 or $29.13 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis. Moreover, on this record, the Board finds the most similar comparable in dwelling size, unfinished basement, and bathroom count but with an older age of 81 and a lesser one-car garage capacity, is board of review #3 which, despite the significant age difference and inferior garage has a higher improvement assessment of $34.66 per square foot of living area as compared to the subject. After considering adjustments to the best 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:

<u>C E R T I F I C A T I O N</u>

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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