FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Susan Murphy
DOCKET NO.: 21-41601.001-R-1 through 21-41601.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Susan Murphy, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-41601.001-R-1	13-01-325-032-0000	10,000	19,251	$29,251
21-41601.002-R-1	13-01-325-033-0000	10,000	19,255	$29,255

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 two parcels are improved with a one-story dwelling of masonry exterior construction with 2,079 square feet of living area. The dwelling is approximately 67 years old. Features of the home include a partial basement finished with a recreation room, central air conditioning, a fireplace and a one-car garage. The two parcels present a combined 6,250 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-04 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 comparables located in the same neighborhood code as the subject. The comparables are improved class 2-04 dwellings of masonry exterior construction ranging in size from 1,917 to 2,024 square feet of living area. The dwellings range in age from 69 to 96 years old. Each comparable has a full or partial unfinished basement,[1] central air conditioning and either a one-car or a two-car garage. Three comparables have one or two fireplaces. The comparables have improvement assessments ranging from $28,720 to $31,200 or from $14.93 to $16.16 per square foot of living area. Based on this evidence, the appellant requested that the subject's total improvement assessment be reduced to $31,767 or $15.28 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant provided a copy of the final decision depicting a total assessment of $58,506. Moreover, the appellant as part of the appeal reported the subject has a total improvement assessment of $38,506 or $18.52 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 located in the same neighborhood code and either in the same tax block or within ¼ of a mile from the subject property. The comparables are improved with class 2-04 1-story or 1.5-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,982 to 2,203 square feet of living area. The comparables range in age from 88 to 99 years old. Each comparable has a full or partial basement with a recreation room. Three comparables have central air conditioning and comparable #1 has a fireplace. Each comparable has either a one-car or a two-car garage. The comparables have improvement assessments ranging from $38,800 to $46,480 or from $18.66 to $22.99 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 eight suggested comparables for the Board's consideration. The Board has given less weight to the appellant's comparables due to the lack of finished basement area.

The Board finds the best evidence of assessment equity to be the board of review comparables which are most similar to the subject in location, dwelling size, finished basement feature as well as several other amenities. Adjustments to these comparables are necessary for their older ages, lack of air conditioning and/or car capacity when compared to the subject and in order to make them more equivalent to the subject. The comparables have improvement assessments ranging from $38,800 to $46,480 or from $18.66 to $22.99 per square foot of living area. The subject's total improvement assessment of $38,506 or $18.52 falls below the range established by the best

[1] The appellant did not report finished basement area for the subject dwelling or for any of the suggested comparables.

comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering adjustments to the best comparables for differences when compared to 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:

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: December 17, 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

AGENCY

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

APPELLANT

Susan Murphy, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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