FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Joseph Goldrick
DOCKET NO.: 21-45017.001-R-1
PARCEL NO.: 24-13-226-007-0000

The parties of record before the Property Tax Appeal Board are Joseph Goldrick, the appellant, by attorney Gregory J. Hilton, of Property Tax Solutions 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:	$11,437
IMPR.:	$32,427
TOTAL:	$43,864

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 2-story dwelling of masonry construction with 1,877 square feet of living area. The dwelling is approximately 65 years old. Features of the home include an unfinished full basement, central air conditioning and two fireplaces. The property has a 9,150 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on six comparable properties located within the same neighborhood code as the subject. The comparables are improved with 2-story dwellings of masonry or frame and masonry construction ranging in size from 1,688 to 2,185 square feet of living area. The dwellings range in age from

70 to 78 years old and have full or partial basements. The appellant did not disclose whether the comparables have unfinished or finished basement area. Each comparable has central air conditioning, and either a 1-car or a 2-car garage. Five comparables each have a fireplace. The comparables have improvement assessments ranging from $24,438 to $32,637 or from $13.52 to $15.10 per square foot of living area. The appellant argued in a brief that the board of review deducted a home improvement exemption from the subject's assessment before the appellant filed an equity complaint. The brief further addressed the complaint, regarding the home improvement exemption, and addressed evidence supplied by the Cook County Board of Review during a prior hearing, which the appellant also included.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $43,864. The subject property has an improvement assessment of $32,427 or $17.28 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparable properties located within the same neighborhood code as the subject. The comparables are improved with 2-story dwellings of masonry construction ranging in size from 1,200 to 1,412 square feet of living area. The dwellings range in age from 73 to 81 years old and have full basements, two of which have finished area. Three comparables have central air conditioning, three comparables each have one or two fireplaces, and three comparables have a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from $20,735 to $31,130 or from $17.28 to $22.30 per square foot of living area. The board of review included data from the Assessor, which reflected the subject's current assessment.

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

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.

As a preliminary matter regarding the appellant's argument errors were made by the Cook County Board of Review during a prior hearing, the Board finds all proceedings before the Property Tax Appeal Board shall be considered de novo meaning the Board will consider only the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review. Furthermore, the Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation.

The Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables have varying degrees of similarity to the subject. However, each of the best comparables has a slightly older dwelling when compared to the subject. Nevertheless, the best comparables had improvement assessments that ranged from $24,438 to $32,637 or from $13.52 to $15.10 per square foot of living area. The subject's improvement assessment of $32,427 or $17.28 per square foot of living area falls within the range established by the best comparables in this record on a total improvement assessment basis but slightly above the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their slightly older dwellings, the Board finds the subject's slightly higher per square foot improvement assessment is justified. The Board gave less weight to the board of review's comparables, due to their considerable smaller dwelling size when compared to the subject. Based on this record 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 warranted.

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: March 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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