FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kathleen Platt
DOCKET NO.: 21-48329.001-R-1
PARCEL NO.: 14-32-206-005-0000

The parties of record before the Property Tax Appeal Board are Kathleen Platt, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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:	$38,750
IMPR.:	$141,250
TOTAL:	$180,000

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 3-story dwelling of masonry exterior construction with 3,609 square feet of living area. The dwelling is approximately 133 years old. Features of the home include a full unfinished basement, central air conditioning, three full baths, and a 2-car garage. The property has a 3,100 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-06 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 with the same assessment neighborhood code as the subject. The comparables are class 2-06 properties improved with 2-story or 3-story or higher dwellings of masonry exterior construction ranging in size from 3,216 to 3,703 square feet of living area. The dwellings are

122 to 140 years old and full basements, one of which has finished area. Three comparables have central air conditioning. Each comparable has two to four full baths and one or two fireplaces. Three comparables each have one or two half baths and four comparables each have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from $72,914 to $116,817 or from $19.73 to $36.32 square feet of living area. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $180,000. The subject property has an improvement assessment of $141,250 or $39.14 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 with the same assessment neighborhood code as the subject. The comparables are class 2-06 properties improved with 2-story or 3-story dwellings of masonry or frame and masonry exterior construction ranging in size from 3,311 to 3,975 square feet of living area. The homes are 113 to 141 years old and have partial or full basements, three of which have finished area. Three comparables have central air conditioning. Two comparables each have one or two fireplaces. Each comparable has two or five full baths and a 2-car or a 2.5-car garage. Three comparables each have an additional half bath. The comparables have improvement assessments ranging from $136,800 to $162,800 or from $40.15 to $43.51 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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 record contains nine suggested comparables for the Board's consideration. The Board gives less weight to appellant's comparable #1 as well as board of review comparables #1, #3 and #4 which have finished basement area unlike the subject. Of the five remaining comparables in the record with unfinished basements, the Board finds appellant's comparable #4 appears to be an outlier due to its considerably lower improvement assessment.

The Board finds the best evidence of equity to be appellant's comparables #2, #3, and #5 along with board of review comparable #2 which have unfinished basements and are relatively similar in location and age. However, each comparable requires an upward adjustment for their smaller dwelling sizes when compared to the subject. In addition, adjustments to the comparables are also necessary for differences from the subject in features such as central air conditioning, bathroom count, number of fireplaces, and/or garage capacity. Nevertheless, these best comparables have improvement assessments ranging from $102,661 to $136,800 or from $31.10 to $41.32 per square foot of living area. The subject's improvement assessment of $141,250 or $39.14 per square foot of living area falls above the range established by the best comparables in this record on an overall basis and within the range on a per square foot basis. The subject’s higher overall improvement assessment is logical due to subject’s larger dwelling size. 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: April 15, 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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