FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Sircher
DOCKET NO.: 21-49313.001-R-1
PARCEL NO.: 17-31-228-055-0000

The parties of record before the Property Tax Appeal Board are John Sircher, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C., in Inverness, 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:	$15,000
IMPR.:	$30,051
TOTAL:	$45,051

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 two improvements.[1] Improvement #1 is a class 2-11 two-story multi-family apartment building of masonry exterior construction which is approximately 96 years old with a concrete slab foundation. Improvement #2 is a class 2-12 two-story mixed-use commercial and residential coach house of 2,164 square feet of gross building area which is approximately 95 years old with a concrete slab foundation. The parcel has a 6,000 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is improved with both a class 2-11 and a class 2-12 improvement under the Cook County Real Property Assessment Classification Ordinance.

[1] In accordance with the Cook County Real Property Assessment Classification Ordinance, class 2-11 is defined as an "apartment building with 2 to 6 units, any age" and a class 2-12 building is defined as a "mixed-use commercial/residential building with apartment and commercial area totaling 6 units or less and below 20,000 square feet of building area."

The appellant contends assessment inequity as the basis of the appeal. As set forth in a brief, the appellant raised no dispute with regard to the class 2-11 building referred to in the brief as the "front house."

In support of the inequity argument concerning the coach house, the appellant submitted the Section V grid analysis with information on eight equity comparables identified as being in the same neighborhood code as the subject property. Each comparable is improved with a class 2-11 two-story multi-family apartment building of masonry exterior construction. The buildings range in age from 93 to 118 years old and range in size from 2,066 to 2,208 square feet of gross building area. Seven comparables have full basements and comparable #2 has a concrete slab foundation. Seven comparables each have a two-car garage. The comparables have improvement assessments ranging from $11,123 to $16,825 or from $5.30 to $7.62 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment for Improvement #2 of $11,475 or $5.30 per square foot of gross building area, resulting in a total revised improvement assessment for the parcel of $21,392 as set forth in the petition.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $45,051. The subject property has a total improvement assessment of $30,051, where Improvement #1 has an improvement assessment of $9,917, which is not being challenged. Improvement #2 has an improvement assessment of $20,135 or $9.30 per square foot of gross building area.

In support of its contention of the correct assessment as to Improvement #2, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject and either in the subarea or ¼ of a mile from the subject. The comparables consist of class 2-11 two-story or three-story buildings of masonry exterior construction. The comparables range in age from 119 to 128 years old and range in size from 4,038 to 5,256 square feet of gross building area. Three comparables have full or partial basements and comparable #3 has a concrete slab foundation. Two comparables each have a 2-car and a 2.5-car garage, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant reported that only the improvement assessment of the coach house was in dispute. Yet, the appellant contends that the board of review only provided uniformity evidence as to the "front house" or Improvement #1, with no comparable data for the coach house.

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.

Both parties submitted a total of twelve class 2-11 two-story or three-story multi-family apartment buildings which range in age from 93 to 128 years old, as compared to the subject class 2-12 two-story mixed used commercial and residential property which is being challenged on this record. While the comparables are located somewhat proximate to the subject, the record further establishes that neither party provided any class 2-12 mixed-use buildings, like the property on appeal herein.

The Board has given reduced weight to all twelve comparables presented by the parties which differ in classification as class 2-11 buildings when compared to the subject class 2-12 mixed use commercial and residential subject property. The record depicts improvement assessments of the twelve properties which range from $11,123 to $29,440 or from $5.30 to $7.62 per square foot of gross building area. The improvement assessment of Improvement #2 is $11,475 or $5.30 per square foot of building area, which is within the range of the comparables presented by both parties. Thus, despite the differing classifications of Improvement #2 and the comparables submitted by the parties, the Board finds that 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: June 17, 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 <u>PETITION AND EVIDENCE</u> 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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