



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Linda Karlin
DOCKET NO.: 21-49478.001-R-1
PARCEL NO.: 13-02-404-017-0000

The parties of record before the Property Tax Appeal Board are Linda Karlin, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$10,503
IMPR.: \$18,950
TOTAL: \$29,453

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 1,458 square feet of living area. The dwelling is approximately 68 years old. Features of the home include a basement with 200 square feet of finished area and central air conditioning. The property has an approximately 3,750 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 both the land and improvement assessments as the basis of the appeal. In support of this argument the appellant submitted a grid analysis and property detail sheets with information on seven equity comparables located in the same assessment neighborhood code as the subject property and within 2½ blocks from the subject property. The comparables have sites that range in size from 3,125 to 7,500 square feet of land area that are improved with class 2-03 dwellings of masonry or frame and masonry

exterior construction ranging in size from 1,267 to 1,595 square feet of living area. The homes range in age from 65 to 73 years old. Six comparables have a basement with finished area and one comparable has a concrete slab foundation. Three dwellings have central air conditioning, two homes each have one or two fireplaces and four comparables have either a 1-car or a 2-car garage. The comparables have land assessments ranging from \$8,750 to \$21,000 or for \$2.80 per square foot of land area and improvement assessments ranging from \$17,250 to \$24,000 or from \$11.42 to \$15.05 per square foot of living area.

The appellant also submitted comments asserting the subject property is negatively impacted by its proximity to commercial enterprises, a high traffic street and a vacant unkept dwelling located at 5923 N. Kimball Avenue, next door to the subject. To document these assertions, the appellant submitted multiple photographs and a copy of City of Chicago Building Code Citations issued for the property at 5923 N. Kimball Avenue. The photographic evidence depicts the subject is located near commercial enterprises. Multiple photographs document deficiencies associated with 5923 N. Kimball Avenue which appear to encroach on the subject property. The appellant's photographic evidence depicts standing water on the subject site which the appellant argued was due to a broken water pipe at the vacant property next door. Additional photographs depict overgrown foliage, a significant amount of backyard debris, broken windows and structural elements of the vacant dwelling that appear to be falling into the subject's yard. To further support the condition of the vacant property, the appellant submitted a copy of the Building Permit and Inspection Records for 5923 N. Kimball Avenue. This document reported nine building code citations including rotting exterior walls, broken or otherwise structurally unsafe building elements associated with the property. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$9,500 or \$2.53 per square foot of land area and the improvement assessment be reduced to \$17,000 or \$11.66 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 \$33,003. The subject property has a land assessment of \$10,503 or \$2.80 per square foot of land area and an improvement assessment of \$22,500 or \$15.43 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 assessment neighborhood code and either on the same block or ¼ of a mile from the subject property. The comparables have sites with either 3,750 or 4,088 square feet of land area and are improved with 1-story or 1.5-story class 2-03 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,430 to 1,599 square feet of living area. The homes range in age from 68 to 94 years old. Each comparable has a basement, with three having finished area. Two dwellings have central air conditioning, one home has a fireplace, and each property has from a 1-car to a 2.5-car garage. The comparables have land assessments ranging from \$10,500 to \$11,446 or for \$2.80 per square foot of land area and improvement assessments ranging from \$24,500 to \$30,345 or from \$15.50 to \$21.22 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant critiqued the board of review's comparables arguing its comparables #2, #3 and #4 all differ in style and are older in age when compared to the subject. Furthermore, all of the board of review's comparables have a garage amenity while the appellant notes the subject

property lacks a garage. As to the vacant property located next door to the subject, the appellant stated it was still vacant and its condition has deteriorated since the appeal was originally filed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eleven equity comparables for the Board's consideration.

With respect to the equity argument for the subject's land assessment, the Board gives less weight to appellant land comparables #2, #3, #4 and #7 as well as board of review comparable #1 which have larger site sizes when compared to the subject's site size. The Board finds the best evidence of assessment equity for the subject's land assessment are appellant comparables #1, #5 and #6 along with board of review comparables #2, #3 and #4 which are identical to or more similar to the subject in site size. These best comparables have land assessments ranging from \$8,750 to \$10,503 or \$2.80 per square foot of land area. The subject property has a land assessment of \$10,503 or \$2.80 per square foot of land area which falls within the range established by the best land equity comparables in the record and equates to the per square foot land assessments of the best comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

As an initial matter, the appellant argued the subject property suffers from its proximity to a vacant unmaintained property as well as to commercial property and a higher traffic street. The appellant submitted documentary evidence to support these arguments which were not refuted by the board of review.

With respect to the subject's improvement assessment, the Board gives less weight to appellant comparables #1, #2, #3, #5 and #7 which differ from the subject in foundation type and/or feature a garage amenity which the subject property lacks. The Board gives less weight to each of the board of review comparables which are substantially older in age, differ in design and/or feature a garage amenity. The Board finds the best evidence of improvement assessment equity to be appellant comparables #4 and #6 which are more similar to the subject in location, age, design, dwelling size and other features. These comparables have improvement assessments of \$18,250 and \$20,474 or for \$13.76 and \$14.71 per square foot of living area. The subject's improvement assessment of \$22,500 or \$15.43 per square foot of living area falls above the two best equity comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds, on this record, the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is 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: _____

CERTIFICATION

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 18, 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

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