FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kevin & Barbara Murphy
DOCKET NO.: 21-50372.001-R-1
PARCEL NO.: 13-17-118-017-0000

The parties of record before the Property Tax Appeal Board are Kevin & Barbara Murphy, the appellants, by attorney Ciarra J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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:	$13,048
IMPR.:	$25,564
TOTAL:	$38,612

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1,826 square feet of living area. The dwelling is approximately 3 years old. Features of the home include a full basement finished as a recreation room,[1] 3 full bathrooms, central air conditioning, and a two-car garage. The property has a 4,660 square foot site and is 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 appellants contend assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on five equity

[1] Although in Sec. V the appellant reported unknown as to basement and finish, in Sec. III of the petition and in the board of review evidence, the parties agree the home has a full basement which is reportedly finished. These assertions were no refuted in any rebuttal filing.

comparables,[2] along with property characteristic sheets, located in the same neighborhood code as the subject. The comparables consist of class 2-04 one-story dwellings of frame or masonry exterior construction that range in age from 71 to 98 years old. The homes range in size from 1,813 to 2,007 square feet of living area. Despite the grid reporting "unknown" as to basement and finished area, the data sheets depict each comparable has a full basement, finished with either an apartment or a recreation room. Each dwelling has 1 or 2 full bathrooms. Comparables #1 and #2 each have central air conditioning and three comparables have either 1.5-car or 2-car garages. Comparable #2 has two fireplaces. The comparables have improvement assessments ranging from $6,563 to $12,594 or from $3.62 to $6.28 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of $10,462 or $5.73 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 $38,612. The subject property has an improvement assessment of $25,564 or $14.00 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 as the subject and either the subarea or within ¼ of a mile from the subject. The comparables consist of class 2-04, 1.5-story dwellings of frame, masonry or frame and masonry exterior construction that range in age from 63 to 99 years old. The homes range in size from 1,806 to 2,083 square feet of living area. Each comparable has a full basement, two of which have recreation rooms. Features include 1 or 3 full bathrooms and three comparables each have a half-bath. Three comparables have central air conditioning, one dwelling has a fireplace and each comparable has from a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from $25,952 to $33,652 or from $14.37 to $18.00 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 taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #2 and #4, due to unfinished basements when compared to the subject dwelling and other comparables in the record.

[2] For ease of reference, the Board has renumbered the last comparable as comparable #5.

Despite that none of the comparables presented by the parties is similar to the subject in age, the Board finds the best evidence of assessment equity to be the appellants' comparables as well as board of review comparables #1 and #3, which are similar to the subject in location, dwelling size, finished basement feature and some other amenities. Upward adjustments to all of the comparables are necessary for differences in age and several comparables that lack air conditioning and/or for variances in garage capacity/amenity. Additional adjustments to the comparables for differences in exterior construction, bathroom count and/or fireplace amenity are needed when compared to the subject to make the comparables more equivalent to the subject property. These seven comparables have improvement assessments ranging from $6,563 to $30,500 or from $3.62 to $14.64 per square foot of living area. The subject's improvement assessment of $25,564 or $14.00 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

Based on this record and after considering appropriate adjustments to the best comparables in the record for differences when compared to the subject property, the Board finds the appellants 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: January 21, 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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