FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Pennie
DOCKET NO.: 21-50513.001-R-1
PARCEL NO.: 13-16-320-023-0000

The parties of record before the Property Tax Appeal Board are John Pennie, the appellant, by attorney Abby L. Strauss, of Schiller Law 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:	$10,500
IMPR.:	$24,500
TOTAL:	$35,000

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 two-story dwelling of frame and masonry exterior construction with 1,707 square feet of living area.[1] The dwelling is approximately 104 years old. Features of the home include a full basement, central air conditioning, three bathrooms and a two-car detached garage. The property has a 3,750 square foot site and is located in Chicago, Jefferson 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 improvement assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject, one of which is located on the same street as

[1] The subject's description was provided by the appellant. The board of review submitted data on a different parcel with a different PTAB Docket No. other than the subject property under appeal.

the subject property. The comparables are class 2-05 properties that are improved with dwellings of frame and masonry exterior construction ranging in size from 1,662 to 2,092 square feet of living area. The dwellings range in age from 76 to 129 years old. Three comparables each have a full basement and comparable #3 has a concrete slab foundation. Each comparable has one or two bathrooms and either a one-car or a two-car garage. The comparables have improvement assessments that range from $20,330 to $24,500 or from $11.11 to $13.79 per square foot of living area.

The appellant submitted a copy of the 2021 final decision issued by the Cook County Board of Review disclosing the total assessment for the subject of $35,000. According to the appellant's appeal petition, the subject has an improvement assessment of $24,500 or $14.35 per square foot of living area.

Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $21,235 or $12.44 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for a different parcel than the subject. The board of review submitted information on four equity comparables, none of which have the same assessment neighborhood code as the subject. The comparables are class 2-03 properties that are improved with one-story dwellings of masonry exterior construction ranging in size from 1,004 to 1,176 square feet of living area. The dwellings are from 59 to 103 years old. The comparables each have a basement, three of which have finished area. Two comparables have central air conditioning. Each comparable has one or two full bathrooms and a two-car garage. Comparable #4 also has an additional half bathroom and comparable #3 has a fireplace. The comparables have improvement assessments that range from $25,250 to $34,250 or from $24.05 to $28.98 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

In written rebuttal, counsel for the appellant argued the data submitted by the Cook County Board of Review for the subject property is different from the subject property in this case.

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.

The parties submitted eight suggested comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #3 due to their larger dwelling size or lack of a basement foundation. The Board has given less weight to the board of review comparables due to differences from the subject in location and design.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #4, which are overall more similar to the subject in location, dwelling size, design and foundation type. However, the Board finds these two dwellings are inferior to the subject in age, bathroom count and/or garage size. Additionally, each dwelling lacks central air conditioning, a feature of the subject. These differences suggest upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments of $20,330 and $22,926 or $11.66 and $13.79 per square foot of living area. The subject's improvement assessment of $24,500 or $14.35 per square foot of living area is greater than the two most similar comparables contained in this record, which appears to be logical given the subject's superior age and features. 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: 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John Pennie, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602