



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

APPELLANT: Overhill Avenue Property, LLC
DOCKET NO.: 21-56781.001-R-1
PARCEL NO.: 12-12-124-017-0000

The parties of record before the Property Tax Appeal Board are Overhill Avenue Property, LLC, the appellant, by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC, in Des Plaines, 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: \$11,124
IMPR.: \$56,876
TOTAL: \$68,000

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 multi-family building of masonry exterior construction with 4,334 square feet of gross building area which is approximately 64 years old. Features include a full unfinished basement, 3 bathrooms, and a one-car garage. The property has a 5,562 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the same neighborhood code and within .89 of a mile from the subject. The comparables consist of class 2-11 two-story buildings of frame or masonry exterior construction that are either 56 or 59 years old. The buildings range in size from 3,952 to 4,508

square feet of gross building area. Features include from 2 to 4 bathrooms with comparable #2 also having 2 half-baths. Each comparable has a full or partial unfinished basement and from a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$43,274 to \$51,170 or from \$10.51 to \$11.56 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of \$49,234 or \$11.36 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,000. The subject property has an improvement assessment of \$56,876 or \$13.12 per square foot of gross building 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. The comparables consist of class 2-11 two-story multi-family buildings of masonry exterior construction that range are either 57 or 58 years old. The buildings range in size from 3,748 to 3,960 square feet of gross building area. Three comparables have full basements with finished area and comparable #1 has a concrete slab foundation. Features include 2 to 6 bathrooms, three comparables also have 2 or 3 half-baths and three comparables each have a two-car garage. The comparables have improvement assessments ranging from \$49,454 to \$60,200 or from \$13.19 to \$15.20 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 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 #1 and #4, due to differences in foundation type and building size, respectively, when compared to the subject which has a full unfinished basement and is approximately 14% larger than board of review comparable #4.

The Board finds the best comparables on the record to be the appellant's comparables along with board of review comparables #2 and #3, which are each newer than the subject building ranging in age from 56 to 59 years old. Each of these comparables have full basements like the subject, however, the board of review comparables necessitate downward adjustments for finished basement area which is not a feature of the subject. Adjustments to six of the comparables are also necessary for superior garage capacity of 2-car garages when compared to the subject's 1-car garage. Likewise, six comparables necessitate downward adjustments for superior bathroom count when compared to the subject. The comparables have improvement assessments ranging

from \$43,274 to \$55,454 or from \$10.51 to \$14.03 per square foot of gross building area. The subject's improvement assessment of \$56,876 or \$13.12 per square foot of gross building area falls somewhat above the range established by the comparables in this record both in terms of overall improvement assessment and within the range of the best comparables on a per-square-foot of gross building area basis, which appears logical given that only one property, appellant's comparable #3, represents a building that is larger than the subject building. Similarly, all but one of the best comparables necessitate downward adjustments for both superior bathroom count and superior garage capacity when compared to the subject.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables in the record 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: _____

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: February 18, 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

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