



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

APPELLANT: Candice Davis
DOCKET NO.: 22-28667.001-R-1
PARCEL NO.: 30-32-315-004-0000

The parties of record before the Property Tax Appeal Board are Candice Davis, the appellant, by attorney Dora Cornelio, 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: \$2,131
IMPR.: \$14,952
TOTAL: \$17,083

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 2020 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 2-story multi-family building of frame exterior construction with 2,132 square feet of building area. The building is approximately 142 years old. Features of the building include a finished basement¹ and a 3.5-car garage. The property has a 4,488 square foot site and is located in Lansing, Thornton 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 with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity

¹ The appellant indicates the subject has a full basement finished with a recreation room while the board of review indicates it has an unfinished full basement. The Board finds it is more likely that the appellant owner or taxpayer has provided the better and most current descriptive data of their property and thus is the best evidence of record.

comparables² located in the same neighborhood code as the subject property, along with property characteristic printouts for the comparables. The comparables are improved with 2-story, class 2-11 multi-family buildings of frame or frame and masonry exterior construction ranging in size from 1,815 to 3,358 square feet of building area. The buildings #1/#4, #2/#3, and #5 range in age from 53 to 87 years old. Based on the property printouts, two comparables each have a basement finished with either an apartment or a recreation room and one comparable has a concrete slab foundation. Two comparables each have central air conditioning and one comparable has a 2-car garage. The comparables have improvement assessments ranging from \$9,287 to \$16,392 or from \$4.79 to \$5.25 per square foot of building area.³ Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,083. The subject property has an improvement assessment of \$14,952 or \$7.01 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables⁴ located in the same neighborhood code as the subject property. The Board finds board of review comparable #2/#3 is the same property as the appellant's comparable #2/#3. The comparables are improved with 2-story, class 2-11 multi-family buildings of frame and masonry exterior construction with either 1,941 or 3,123 square feet of building area. The comparables are either 51 or 96 years old. Each comparable has a basement, one of which is finished with an apartment.⁵ One comparable has central air conditioning and each comparable has either a 2-car or a 2.5-car garage. The comparables have improvement assessments of \$12,920 and \$16,392 or \$5.25 and \$6.66 per square foot of building area, respectively. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant 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.

² The appellant's comparables #1/#4 and #2/#3 appear to be multi-parcel properties based on the address and property characteristics provided for the associated pins. Therefore, the assessments for these two properties will be combined based on the assessment data provided.

³ The Board finds the best evidence of the assessments for the comparables was found in the property printouts presented by the appellant.

⁴ Board of review comparables #2 and #3 have the same address and property characteristics which indicates it is a multi-parcel property. Therefore, the assessments for the two parcels will be combined as comparable #2/#3.

⁵ The best description of the basement for the common comparable was found in the property printout presented by the appellant.

The parties submitted four suggested equity comparables for the Board's consideration, including a two parcel property shared by the parties. The Board finds each of these comparables is a considerably newer home than the subject as well as also presenting significant differences from the subject in dwelling size, foundation type, and/or other features. Nevertheless, the comparables in this record have improvement assessments ranging from \$9,287 to \$16,392 or from \$4.79 to \$6.66 per square foot of building area. The subject's improvement assessment of \$14,952 or \$7.01 per square foot of living area falls within the range established by the comparables in this record on an overall basis and somewhat above on a per square foot basis. However, based on this record, and after considering the various adjustments to the comparables required to make them more equivalent 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: _____

August 20, 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

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