FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Joseph M. Haugh
DOCKET NO.: 22-35692.001-R-1
PARCEL NO.: 13-35-118-003-0000

The parties of record before the Property Tax Appeal Board are Joseph M. Haugh, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, 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:	$11,253
IMPR.:	$28,750
TOTAL:	$40,003

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 2022 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 two-unit building of masonry exterior construction with 2,564 square feet of gross building area and which is approximately 109 years old. Features include a full unfinished basement and 2 full bathrooms.[1] 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 2-11 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 three equity comparables located in the same neighborhood code and a mile from the subject. The comparables consist of class 2-11 buildings of masonry exterior construction each containing

[1] Additional characteristics of the subject have been drawn from the board of review evidence. The description of the subject property was not refuted in any rebuttal filing.

two-units in buildings that are 97 to 110 years old. The buildings range in size from 2,730 to 2,864 square feet of gross building area. Features include 2 or 2½ bathrooms, a full basement with no information on finished area, if any. Each comparable has either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from $23,502 to $24,768 or from $8.60 to $8.70 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of $22,179 or $8.65 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant provided a copy of the tax year 2022 Final Decision disclosing the total assessment for the subject of $40,003. The subject property has an improvement assessment of $28,750 or $11.21 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 which are located in the same neighborhood code, two of which are on the same block and each of which is in the same tax block as the subject. The comparables consist of class 2-11 two-story buildings of masonry exterior construction ranging in age from 99 to 116 years old. The buildings range in size from 2,394 to 2,640 square feet of gross building area. Three comparables have full unfinished basements and comparable #2 has a concrete slab foundation. Each building has 2 or 2½ bathrooms. Three comparables each have a two-car garage. The comparables have improvement assessments ranging from $27,750 to $31,750 or from $11.27 to $12.55 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 seven equity comparables to support their respective positions before the Property Tax Appeal Board which present varying degrees of similarity to the subject property. The Board has given reduced weight to appellant's comparable #2 along with board of review comparable #2, due to differences in dwelling size and foundation type, respectively, when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 as well as board of review comparables #1, #3, and #4, which are more similar to the subject in location, exterior construction, and bracket the subject in building size. Adjustments are necessary to each of these best comparables for age and/or some features when compared to the subject. Adjustments for differences in garage amenity are also necessary to four of the five best comparables in order to make each of the comparables more similar to the subject. The best comparables in the record have improvement assessments of $23,502 to $31,750 or from $8.60 to $12.55 per square foot of gross building area. The subject's improvement assessment of $28,750 or $11.21 per square foot of gross building area falls within the range of the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of gross building area basis.

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:

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: April 15, 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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