



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

APPELLANT: Richard Martin
DOCKET NO.: 22-36599.001-R-1
PARCEL NO.: 12-24-303-041-0000

The parties of record before the Property Tax Appeal Board are Richard Martin, the appellant(s); 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: \$7,563
IMPR.: \$13,223
TOTAL: \$20,786

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 3,780 square foot parcel of land improved with a 73-year-old, one and one-half story, frame and masonry, single-family dwelling containing 1,187 square feet of building area. Amenities of the home include a partial, unfinished basement and a two-car garage. The property is located in Chicago, Jefferson Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of this argument, the appellant submitted five equity comparables. These properties are described as one and one-half story, masonry or frame and masonry, single-family dwellings located within seven and one-half blocks of the subject with comparable #1 located on the subject's block. Four of the comparables have full unfinished basements, two have air conditioning, and four have one or two-car garages. They range: in age from 71 to 78; in size from 1,198 to 1,652 square feet of building area; and in improvement assessment from \$6.93 to \$9.29 per square foot of building area. The grid lists that

comparable #5 is listed in the grid in both the comparable #5 and #6 spots. The petitions disclose that the subject is an owner-occupied residence. The appellant included assessor printouts with comments written on the subject's description noting that the subject only contains one bath, has no unit heater, has only six rooms, and is one year older.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$20,786 with an improvement assessment of \$13,223 or \$11.14 per square foot of building area.

In support of the assessment the board of review submitted four equity comparables. These properties are described as one and one-half story, frame and masonry, single-family dwellings located within one-quarter mile of the subject. They have full, unfinished basements and one or two-car garages. They range: in age from 70 to 74 years; in size from 1,058 to 1,296 square feet of building area; and in improvement assessments from \$11.80 to \$14.55 per square foot of building area.

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 best evidence of assessment equity to be the appellant's comparables #1, #2, and #4 and the board of review's comparables. These comparables had improvement assessments ranging from \$7.53 to \$14.55 per square foot of building area. The appellant's comparable #1 is located on the subject's block while the other comparables are similar in size to the subject. The subject's improvement assessment of \$11.14 per square foot of building area is within the range of the best comparables in this record. Therefore, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed, and a reduction is not warranted.

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: July 16, 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

AGENCY

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