



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

APPELLANT: Henry Baby  
DOCKET NO.: 09-34621.001-R-1  
PARCEL NO.: 14-32-219-013-0000

The parties of record before the Property Tax Appeal Board are Henry Baby, the appellant, by attorney Richard Shapiro in Evanston and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 23,437  
**IMPR:** \$115,927  
**TOTAL:** \$139,364

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 2009 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 two improvements situated on one parcel. Dwelling #1 is a three-story, multi-family dwelling of masonry construction. Dwelling #1 is 126 years old and has 3,720 square feet of living area. Features include a full unfinished basement, central air conditioning and three apartment units. Dwelling #2 is a two-story dwelling of frame and masonry construction. Dwelling #2 is 126 years old and has 572 square feet of living area. Features include a concrete slab foundation and a two and one-half car garage. The subject property has a 3,125 square foot site and is located in Chicago, North Chicago Township, Cook County. Under the Cook County Real Property Assessment Classification Ordinance, dwelling #1 is classified as a class 2-11 property, and dwelling #2 is classified as a class 2-05 property.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables for dwelling #1 and six equity comparables for dwelling #2; however, the appellant did not provide any information on the comparables' foundations and garages, if any.<sup>1</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,364. Dwelling #1 has an improvement assessment of \$84,073 or \$22.60 per square foot of living area. Dwelling #2 has an improvement assessment of \$31,854 or \$55.69 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four comparable properties for dwelling #1 and one comparable for dwelling #2.

The appellant's attorney submitted a rebuttal brief.

#### **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.

Both parties presented information on a total of ten suggested comparables for dwelling #1 and seven suggested comparables for dwelling #2. The Board finds that none of the comparables submitted were similar to the subject's dwellings in all respects. The appellant submitted six comparables for each dwelling but did not provide any information about their foundations and garages, if any. The Board gave little weight to the appellant's comparables due to the lack of descriptive information about the improvements which prevents a meaningful analysis to determine the similarities of the comparables to the subject property. Three of the four comparables submitted by the board of review for dwelling #1 were over 100 years newer than the subject, and the other comparable differed from the subject in design. The comparable submitted by the board of review for dwelling #2 differed from the subject in design and living area.

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<sup>1</sup> The appellant completed Section V of the residential appeal form with information on four suggested comparables for each dwelling and provided a spreadsheet with two additional comparables for each dwelling. However, descriptive information about the additional properties was not provided.

As a result, the Board gave little weight to the board of review's comparables.

The Board notes that all of the comparables submitted for dwelling #1 had improvement assessments that ranged from \$16.57 to \$28.96 per square foot of living area. Dwelling #1's improvement assessment of \$22.60 per square foot of living area falls within this range. All of the comparables submitted for dwelling #2 had improvement assessments that ranged from \$32.43 to \$61.96 per square foot of living area. Dwelling #2's improvement assessment of \$55.69 per square foot of living area falls within this range. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements were 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.

*Donald R. Cuit*

Chairman

*Tracy A. Huff*

Member

*Marko M. Louie*

Member

*JR*

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: March 20, 2015

*A. Proctor*

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 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 the subsequent year 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.

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.