



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

APPELLANT: Curtis Helwig
DOCKET NO.: 13-35809.001-R-1
PARCEL NO.: 16-02-315-039-0000

The parties of record before the Property Tax Appeal Board are Curtis Helwig, the appellant, by attorney Ciarra Schmidt, 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: \$3,125
IMPR.: \$19,443
TOTAL: \$22,568

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2013 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 mixed-use building of masonry construction with 3,878 square feet of building area. The building is approximately 100 years old. The building has a partial basement that is unfinished. The property has a 3,125 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal was marked contention of law and assessment equity. The contention of law was regarding section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The appellant's attorney submitted a brief requesting that the subject's 2013 assessment be reduced to \$20,550, based on a reduction in the previous year's assessment pursuant to the "rollover" provision of section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

As to the assessment equity argument, the appellant submitted an assessment grid analysis containing five comparable properties located within the same neighborhood code as the subject property. The comparables were two-story or three-story mixed-use buildings that ranged in size from 4,644 to 5,836 square feet of building area. The comparables had other features with varying degrees of similarity to the subject and had improvement assessments ranging from \$3.90 to \$4.11 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,568. The subject has an improvement assessment of \$5.01 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted assessment information on four comparable properties that were located within the same neighborhood code as the subject property. The comparables were two-story mixed-use buildings that ranged in size from 3,696 to 3,840 square feet of building area. The comparables had other features with varying degrees of similarity to the subject and had improvement assessment ranging from \$5.01 to \$5.16 per square foot of building area.

The board of review's evidence included a brief disclosing that the subject is not entitled to receive a "rollover" because the subject is not owner-occupied.

Conclusion of Law

As an initial matter regarding the appellant's attorney's request to have the 2012 Property Tax Appeal Board's decision be rolled over to the tax year 2013, the Board finds the subject of the appeal is not subject to the "rollover" provision provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence **occupied by the owner** is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The appellant's attorney failed to acknowledge whether the subject is owner-occupied or not and did not refute the board of review's contention that the subject is not an owner-occupied property. Therefore, the Board finds the subject is not entitled to the "rollover" provision provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

The taxpayer also 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 Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables were most similar to the subject in location, style, size, age and features. These comparables had improvement assessments that ranged from \$5.01 to \$5.16 per square foot of building area. The subject's improvement assessment of \$5.01 per square foot of living area falls within the range established by the best comparables in this record. The Board gave less weight to the appellant's comparables due to their significantly larger sizes, when compared to the subject. Based on this record 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 13, 2019



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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