



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

APPELLANT: Cameron Investments, LLC
DOCKET NO.: 13-35830.001-R-1
PARCEL NO.: 14-29-422-010-0000

The parties of record before the Property Tax Appeal Board are Cameron Investments, LLC, the appellant, by attorney David R. Bass, of Field and Goldberg, LLC 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 **A Reduction** 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: \$16,200
IMPR.: \$63,268
TOTAL: \$79,468

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 is improved with 2 dwellings. Improvement #1 is a three-story multi-family dwelling of frame and masonry construction with 4,032 square feet of living area. The dwelling is approximately 124 years old and has a slab foundation. Improvement #2 is a two-story multi-family dwelling with 1,900 square feet of living area. The property is located in Chicago, Lake View Township, Cook County. Both of the subject improvements are classified as class 2-11 properties under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends improvement assessment inequity regarding improvement #1 as the basis of the appeal. In support of this argument, the appellant submitted information on five comparables for improvement #1 that were located in the same neighborhood code as the subject property. The comparables were two-story or three-story dwellings of frame, masonry or frame

and masonry construction that ranged in size from 3,854 to 4,302 square feet of living area. The comparables had other features with varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$30,881 to \$43,402 or from \$7.72 to \$10.47 per square foot of living area.

Based on this evidence, the appellant requested the improvement assessment for improvement #1 be reduced to \$40,683 or \$10.09 per square foot of living area.

The appellant's submission revealed that the improvement assessment for improvement #1 was \$51,972 or \$12.89 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal", however, the information included with the board of review's submission was for a property other than the subject.

The board of review submitted information on three comparables, which were also submitted by the appellant.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted five comparables for the Board's consideration. The comparables had varying degrees of similarity when compared to the subject. These comparables had improvement assessments that ranged from \$30,881 to \$43,402 or from \$7.72 to \$10.47 per square foot of living area. The subject's assessment for improvement #1 of \$51,972 or \$12.89 per square foot of living area falls above the range established by the comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

AGENCY

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