



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

APPELLANT: Nancy Curran
DOCKET NO.: 14-34983.001-R-1
PARCEL NO.: 16-12-203-043-0000

The parties of record before the Property Tax Appeal Board are Nancy Curran, 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: \$6,615
IMPR.: \$43,094
TOTAL: \$49,709

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2013 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2014 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 a 3-story masonry mixed-use building. The building is approximately 128 years old and contains 5,760 square feet of building area. Features include a partial unfinished basement. The site is 2,646 square feet in size 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 contends the assessment of the subject property is inequitable. In support of this argument the appellant submitted information on three equity comparables described as 3-story¹ masonry class 2-12 mixed-use buildings having the same neighborhood code as the subject. They range in size from 6,660 to 11,964 square feet of building area and range in age from 119

¹ The appellant describes comparables #2 and #3 as three-story buildings, but the photographic evidence submitted by the appellant shows these comparables are four-story buildings.

to 144 years old. The comparables have varying degrees of similarity to the subject. The 2014 improvement assessments range from \$41,325 to \$50,724 or from \$4.24 to \$6.21 per square foot of building area. The subject property has an improvement assessment of \$43,094 or \$7.48 per square foot of building area. Based on the evidence submitted, the appellant requested the improvement assessment be reduced to \$37,330 or \$6.48 per square foot of building area making the requested total assessment \$43,945. The appellant provided no evidence that the subject was owner-occupied.

The appellant also submitted a copy of the 2013 Property Tax Appeal Board Final Administrative Decision (Docket #13-35547.001-R-1) in which the improvement assessment was lowered to \$37,330 or \$6.48 per square foot of building area. Based on this evidence, the appellant requested the 2013 Property Tax Appeal Board decision be rolled over to 2014.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the improvement assessment for the subject of \$43,094 or \$7.48 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables having the same neighborhood code as the subject. They are described as 2 or 3-story² class 2-12 mixed-use masonry buildings. They range in age from 17 to 114 years old and range in size from 5,061 to 5,760 square feet of building area. The comparables have varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$41,166 to \$46,876 or from \$7.94 to \$8.78 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

As to the appellant's request to carry forward the 2013 assessment, Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in pertinent 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. . . .

Assessment years 2013 and 2014 are in the same triennial assessment period for West Chicago Township, Cook County. However, the appellant provided no evidence that the subject was owner-occupied. Therefore, the Property Tax Appeal Board finds that this portion of Section 16-185 is inapplicable to the instant appeal for purposes of requiring the reduced assessment issued for 2013 to be maintained for the remainder of the general assessment period, subject to any equalization factor (35 ILCS 220/16-185; 35 ILCS 200/9-215).

² The board of review describes comparable #4 as a three-story building, but the photographic evidence submitted by the board of review shows this comparable is a four-story building.

Alternatively, the appellant contends assessment inequity as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. 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 gave less weight to appellant's comparable #1 based on its significantly larger building size as compared to the subject. The Board also gave less weight to board of review comparable #4 based on its significantly newer age as compared to the subject. Despite some uncertainty on number of stories, the Board finds appellant's comparables #2 and #3 and board of review comparables #1, #2 and #3 most similar to the subject in age, exterior construction, location and building size. These comparables have improvement assessments ranging from \$41,166 to \$45,713 or from \$5.99 to \$8.26 per square foot of building area. The subject property has an improvement assessment of \$43,094 or \$7.48 per square foot of building area which is within the range established by the most similar comparables. Based on this record, the Board finds a reduction in the subject's assessment based on inequity 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Nancy Curran, by attorney:
Ciarra Schmidt
Schmidt Salzman & Moran, Ltd.
111 West Washington Street
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602