



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

APPELLANT: James Austin
DOCKET NO.: 16-31963.001-R-1
PARCEL NO.: 17-04-202-013-0000

The parties of record before the Property Tax Appeal Board are James Austin, the appellant, by attorney Charles J. Masters of Charles J. Masters, 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 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: \$21,454
IMPR.: \$57,665
TOTAL: \$79,119

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 2016 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 dwelling of masonry construction with 1,914 square feet of living area. The dwelling is approximately 27 years old. Features of the property include central air conditioning, one fireplace and a one-car garage. The property has a 2,524 square foot site and is located in Chicago, North Chicago Township, Cook County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of masonry construction that range in size from 3,538 to 3,795 square feet of living area and in age from 13 to 26 years old. Three comparables have full basements with two being finished, each comparable has central air conditioning, each comparable has 1 to 4 fireplaces and each comparable has a 2-car or a 2.5-car garage. These

properties have improvement assessments ranging from \$98,972 to \$106,084 or from \$26.18 to \$28.24 per square foot of living area.

The appellant also referenced the subject property was the subject matter of an appeal the prior tax year under Property Tax Appeal Board Docket No. 15-32969.001-R-1. In that appeal the Property Tax Appeal Board reduced the subject's assessment to \$79,119 based on an agreement of the parties.

The appellant also submitted a copy of the final decision of the board of review disclosing the property has a total assessment of \$86,520 and an improvement assessment of \$65,066 or \$33.99 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$52,731.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

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 Board finds the only evidence of assessment equity to be the appellant's comparables. These comparables were not particularly like the subject in size as the dwellings were approximately 85% to 98% larger than the subject dwellings. After considering economies of scale, the Board finds each of these comparables should have a lower assessment per square foot than the subject, all other things being equal. However, three of the comparables have superior foundations than the subject, three comparables have more fireplaces than the subject property and each comparable has a larger garage than the subject property. These properties have improvement assessments that range from \$26.18 to \$28.24 per square foot of living area. The subject's improvement assessment of \$33.99 per square foot of living area falls above the range established by the only comparables in this record. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and finds, after considering the differences between the subject property and the comparables, that a reduction in the assessed valuation of the subject property commensurate with the prior year's assessment as established by the decision of the Property Tax Appeal Board is appropriate.

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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