



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

APPELLANT: Kimberly Johnson
DOCKET NO.: 18-39748.001-C-1
PARCEL NO.: 25-21-108-040-0000

The parties of record before the Property Tax Appeal Board are Kimberly Johnson, the appellant(s), by attorney Timothy E. Moran, 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: \$17,887
IMPR.: \$79,839
TOTAL: \$97,726

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2018 tax year after receiving a decision from the Cook County Board of Review. 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 one-story, commercial owner-occupied daycare facility with 3,909 square feet of living area. The building is 55 years old and is situated on a 7,950 square foot parcel of land. It is located in Lake Township, Cook County and is classified as a Class 5-17 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of the equity argument, the appellant submitted limited descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as one-story, commercial buildings. Additionally, the comparables range: in age from 16 to 64 years; in size from 3,000 to 4,550 square feet of building area; and in improvement assessment per square foot from \$9.90 to \$13.41 psf. Based on the PIN and Volume data presented by the appellant, comparables #1 and #4 are approximately three miles from the subject while comparable #3 is

approximately five miles from the subject and comparable #2 is approximately nine miles from the subject. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The appellant submitted the "Board of Review-Result Letter" disclosing the total assessment for the subject of \$97,726. The subject property has an improvement assessment of \$79,839, or \$20.42 per square foot of living area.

In support of the subject's assessment, the board of review failed to submit any documentation.

Both parties waived their right to an oral hearing.

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** (emphasis added). 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 appellant provided limited descriptive data for comparables that were located between three and nine miles from the subject property. Additionally, the appellant failed to provide any data as to the design, construction, or other amenities of the suggested comparables. Moreover, the appellant indicated that subject property is a daycare facility however they failed to indicate the usage of any of the suggested comparables. As very limited data was provided by the appellant, the Board is unable to determine any level of comparability between the subject property and the suggested comparables. Accordingly, 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:

September 19, 2023



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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