



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

APPELLANT: Janet Deyesso
DOCKET NO.: 19-23473.001-R-1
PARCEL NO.: 14-29-302-019-0000

The parties of record before the Property Tax Appeal Board are Janet Deyesso, the appellant, by attorney Noah J. 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 **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: \$26,028
IMPR.: \$57,152
TOTAL: \$83,180

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 2019 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 2-story building of masonry exterior construction with 3,692 square feet of building area. The building is approximately 118 years old. Features of the building include a basement and a 2-car garage. The property has a 3,615 square foot site and is located in Chicago, Lake View 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 assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story buildings of masonry, frame, or frame and masonry exterior construction that are classified as class 2-12 properties. The buildings range in size from 3,381 to 3,912 square feet of building area and range in age from 102 to 128 years old. Each

comparable has a basement, two comparables each have central air conditioning, one comparable has finished attic area, and one comparable has a 2-car garage based on additional documentation submitted with the petition. The comparables have improvement assessments ranging from \$17,000 to \$56,915 or from \$4.43 to \$16.65 per square foot of building area.

The appellant submitted a copy of the final decision of the board of review disclosing the property has a total assessment of \$95,987. The appellant disclosed in the appeal petition that the subject has an improvement assessment of \$69,959 or \$18.95 per square foot of building area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$57,152 or \$15.48 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing a total assessment for the subject of \$73,184.¹ In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story or 3-story buildings of masonry exterior construction that are classified as class 2-12 properties. The buildings range in size from 3,024 to 3,630 square feet of building area and range in age from 109 to 130 years old. Each comparable has a basement, one comparable has central air conditioning, and one comparable has a 1.5-car garage. The comparables have improvement assessments ranging from \$42,342 to \$58,989 or from \$14.00 to \$16.25 per square foot of building area.² Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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 record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, and #4 and the board of review's comparables #1, #2, and #3, due to substantial differences from the subject in building size, garage amenity, finished attic area, and/or central air conditioning amenity.

¹ The board of review appears to have stated the assessment amounts for a different tax year as the board of review described its decision as postmarked on 1/10/17 and transmitted on 2/3/17, approximately two years before the assessment date at issue in this appeal.

² Based on the board of review's apparent misunderstanding of the tax year at issue in this appeal, it is unclear whether the assessment amounts described in the board of review's grid analysis are for the 2019 tax year.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the board of review's comparable #4, which are more similar to the subject in building size, age, location, and features. These comparables have improvement assessments of \$56,915 and \$58,989 or for \$14.55 and \$16.25 per square foot of building area. The subject's improvement assessment of \$69,959 or \$18.95 per square foot of building area falls above the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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 commensurate with the appellant's request 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: 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

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

APPELLANT

Janet Deyesso, by attorney:
Noah J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 West Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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