

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: 1722 Central LLC  
DOCKET NO.: 03-22492.001-R-1  
PARCEL NO.: 10-12-201-007-0000

The parties of record before the Property Tax Appeal Board (PTAB) are 1722 Central LLC, the appellant, by attorney Ellen Berkshire of Liston & Lafakis, PC, of Chicago, and the Cook County Board of Review (board).

The subject property consists of a 133-year-old, two-story single-family dwelling of frame construction containing 1,242 square feet of living area and located in Evanston Township, Cook County. The residence contains one bathroom and a partial basement.

The appellant's counsel appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered four suggested comparable properties located within a quarter mile of the subject. These properties consist of one-story single-family dwellings of stucco or frame construction and range in age from 74 to 103 years. The comparables have one or two bathrooms and one has a fireplace. No evidence of basements or garages was provided. The comparables contain between 1,200 and 1,750 square feet of living area and have improvement assessments ranging from \$11,556 to \$20,595 or from \$6.60 to \$17.14 per square foot of living area.

The appellant called as a witness, Michael Restko the general manager of property operations for 1722 Central. Mr. Restko testified that the property has been uninhabitable since 2002 when the water pipes broke. He said that restoration would not be cost effective and when the ownership decided to wreck the improvements they discovered it had landmark status and could not be wrecked. The property is in a business district resulting in a high land assessment that was decreased in 2004. Testimony disclosed that the board assigned a vacancy factor of 10% in the

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Based on the facts and exhibits presented, 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:	\$20,217
IMPR.	\$ 928
TOTAL:	\$21,145

Subject only to the State multiplier as applicable.

PTAB/TMcG.

subsequent triennial. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$9,280, or \$7.47 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within a block the subject. The comparables consist of two-story single-family dwellings of frame or stucco construction and range in age from 92 to 102 years. The comparables contain one or two bathrooms with some half-baths, full basements, two have a fireplace and all have two-car garages. The comparables range in size from 988 to 1,564 square feet of living area and have improvement assessments of between \$16,211 and \$24,196 or from \$14.91 to \$16.41 per square foot of living area. The board's evidence disclosed vacancy affidavits declaring the subject was vacant and uninhabitable. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that 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. After an analysis of the assessment data, the PTAB finds the appellant has overcome this burden.

The PTAB finds the board and the appellant submitted a total of seven comparable properties. These properties have improvement assessments ranging from \$6.60 to \$17.14 per square foot of living area. The subject's per square foot improvement assessment of \$7.47 is within this range of properties. The PTAB gives little weight to these comparables since they are much less similar to the subject because they are clearly located in residential areas. In addition, they differ in living area and construction. The PTAB does find that the board's subsequent application of a 10% occupancy factor is warranted and will do likewise to the 2003 assessment. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the subject's per square foot improvement assessment is not supported by the evidence contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject

dwelling was inequitably assessed by clear and convincing evidence and a reduction is 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.



Chairman



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: October 26, 2007



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 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 the subsequent year 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.

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.