

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: 837 W. Windsor Apartments  
DOCKET NO.: 03-24156.001-R-1  
PARCEL NO.: 14-17-223-004-0000

The parties of record before the Property Tax Appeal Board (PTAB) are the 837 W. Windsor Apartments, the appellant, by attorney Ellen Berkshire of Liston and Lafakis, PC of Chicago and the Cook County Board of Review (board).

The subject property consists of a 93-year-old, three-story, six-unit apartment building of masonry construction containing 5,964 square feet of living area and located in Lakeview Township, Cook County. The apartment property includes six bathrooms.

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 three-story, two or six unit buildings of masonry construction and range in age from 90 to 97 years. Three of the comparables include commercial units. The comparables include two or six bathrooms and no information on basements. One building has air conditioning and one has a one-car garage. The comparables contain between 3,846 and 7,188 square feet of living area and have improvement assessments ranging from \$19,193 to \$33,801 or from \$4.34 to \$5.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$56,565, or \$9.93 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered four suggested comparable properties located within four blocks of the subject. The comparables consist of three-story, three-unit buildings of masonry construction. The comparables

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Based on the facts and exhibits presented, 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: \$ 5,209  
IMPR. \$56,565  
TOTAL: \$61,774

Subject only to the State multiplier as applicable.

PTAB/TMcG.

range in age from 95 to 105 years and have full basements, one finished. They have three bathrooms and one has a two-car garage. The comparable properties range in size from 3,897 to 5,571 square feet of living area with improvement assessments ranging from \$45,405 to \$58,788 or from \$9.76 to \$11.65 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board 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 Board finds the appellant has failed to overcome this burden.

The PTAB finds the board and the appellant submitted a total of eight comparables with some similarities to the subject. These eight properties have improvement assessments ranging from \$4.34 to \$11.65 per square foot of living area. The subject's per square foot improvement assessment of \$9.93 is within this range of dissimilar properties. The PTAB assigns little weight to the comparables because they would require substantial adjustments for design, number and type of units and living area to conform to the subject. After considering possible adjustments and the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the PTAB finds the appellant did not adequately demonstrate that the subject apartment building was inequitably assessed by clear and convincing evidence and a reduction 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.



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.