

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Geoffrey Hamm  
DOCKET NO.: 03-26122.001-R-1  
PARCEL NO.: 14-29-125-026-0000

The parties of record before the Property Tax Appeal Board are Geoffrey Hamm, the appellant, by attorney Thomas J. Boyle of Sandrick and Boyle, LLC, Chicago; and the Cook County Board of Review.

The subject property is improved with a three-story, multi-family dwelling that contains 3,385 square feet of living area. The improvement has a frame exterior, two apartments, a full basement, central air conditioning and a two-car detached garage. The multi-family dwelling is approximately 115 years old. The property is located in Chicago, Lake View Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information from the Cook County Assessor's website on five comparables with the same neighborhood code and classification code as the subject property. The comparables were either two-story or three-story multi-family dwellings of frame, masonry, or frame and masonry exterior that ranged in size from 3,360 to 6,951 square feet of living area. The improvements ranged in age from 108 to 122 years old and had similar features as the subject. These comparables had improvement assessments ranging from \$34,946 to \$63,973 or from \$5.03 to \$16.71 per square foot of living area. The appellant also submitted a copy of the final decision issued by the board of review wherein the subject's total assessment of

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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:	\$	8,000
IMPR.:	\$	53,076
TOTAL:	\$	61,076

Subject only to the State multiplier as applicable.

\$61,076 was disclosed. The subject had an improvement assessment of \$53,076 or \$15.68 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$39,472 or \$11.66 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record 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 Board further finds a reduction in the subject's assessment not warranted.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction is not warranted.

In this appeal the appellant submitted evidence of five comparables in support of the contention that the subject property was inequitably assessed. These comparables had the same neighborhood code and classification code as the subject. These properties also had similar features as the subject and were generally similar to the subject in age. However, the Board finds comparables 3, 4, and 5 were dissimilar to the subject in size with 4,760 to 6,917 square feet of living area and gave these properties reduced weight. Comparables 1 and 2 were most similar to the subject in size with 3,360 and 3,948 square feet of living area and had improvement assessments of \$56,173 and \$56,566 or \$16.71 and \$14.32 per square foot of living area, respectively. The subject had an improvement assessment of \$53,076 or \$15.68 per square foot of living area, which is within the range established by the most similar comparables on a per square foot basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same general area are not assessed at identical

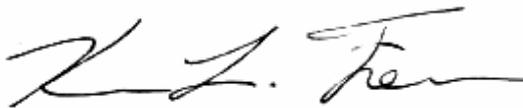
levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

The Board has examined the information submitted by the appellant and finds that it does not support a reduction in the assessed valuation of the subject property.

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.