



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

APPELLANT: Nancy Kroer  
DOCKET NO.: 05-20293.001-C-2  
PARCEL NO.: 11-18-308-008-0000

The parties of record before the Property Tax Appeal Board are Nancy Kroer, the appellant, by attorney Mitchell L. Klein, with the law firm of Schiller Klein PC in Chicago; the Cook County Board of Review by Assistant State's Attorney Bill Blyth with the Cook County State's Attorneys Office; as well as the intervenor, Evanston/Skokie Community Consolidated SD No. 65, by attorney Scott Metcalfe of Franczek Radelet P.C. in Chicago.

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:** \$ 57,194  
**IMPR.:** \$751,084  
**TOTAL:** \$808,278

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 13,332 square foot parcel of land improved with a 50-year old, eight-story, masonry building.

The appellant argues via counsel that the descriptive data on the subject's improvement is inaccurate and that there is unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the initial issue, the appellant submitted a copy of a portion of the subject's property record card; a black and white photograph of the subject; and a descriptive grid analysis. The analysis reflects that the subject's building contains 63,568 square feet of living area with a total of 99 apartment units therein. The subject's property record, which is signed and dated as of August 21, 1986, reflects that the subject's building contains 61,343 square feet of living area and a total 105 units. Further, the appellant submitted copies of support documents

reflecting the size calculations undertaken by the assessor's office.

In support of this equity argument, the appellant submitted assessment data and descriptions on two comparable properties for consideration. There was no data reflecting the proximity of these properties to the subject other than the disclosure that property #1 was identified in volume #57, as is the subject, while property #2 was in volume #59. They are improved with a seven-story or eight-story, masonry building. They range: in age from 48 to 53 years; in number of apartments from 85 to 120 units; in size from 67,419 to 98,784 square feet of living area; and in improvement assessments from \$7.50 to \$8.51 per square foot of living area. They range in land size from 16,000 to 22,675 square feet, each consisting of two land parcels. The analysis indicated that the subject's improvement assessment is \$11.82 per square foot of living area using 63,568 square feet of living area. In addition, the appellant submitted copies of black and white photographs of the subject and the two comparable properties.

At hearing, the appellant's attorney stated that in hearings before the board of review in tax year 2004, the board of review reduced the subject's assessment to reflect an improvement assessment of \$9.59 per square foot. Further, he indicated that the triennial reassessment period for this subject was tax year 2004. However, upon the issue of the comparables proximity to the subject, the appellant's attorney stated that he had no personal knowledge on this point. He stated that the photographs of the subject and the proposed comparables were taken by his staff member in preparation of the board of review level tax appeal. However, he noted that he lacked personal knowledge of whether these photographs would accurately depict the properties as of the January 1, 2005 assessment date. Based upon this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$808,278 was disclosed reflecting an improvement assessment of \$751,084 or \$12.24 per square foot using 61,343 square feet of living area. The board of review also submitted a memorandum, the subject's property record card, and descriptive data on six suggested sale comparables. The board of review's memorandum asserted that the subject's total assessment of \$927,278 reflected a market value of \$3,566,453, or \$58.14 per square foot or \$34,625 per unit by applying the Cook County Ordinance Level of Assessments for class 3 property of 26% for tax year 2005.

As to the subject's improvement, the memorandum indicated that the subject's building contained 61,343 square feet of living area on a 13,332 square foot land parcel. In addition, the memorandum stated that the building contained 99 apartments as well as four commercial stores totaling 103 units.

Further, the board submitted unadjusted, raw sales data on six properties. Four properties were located in Evanston as is the subject, while the remaining two properties were sited in Chicago. These sale properties indicated an unadjusted value range from \$54,400 to \$105,769 per apartment unit or from \$63.88 to \$127.61 per square foot. These properties ranged in age from 36 to 81 years and in improvement size from 26,250 to 65,100 square feet of living area. Beyond this submission, the board of review failed to proffer equity evidence in support of the subject's current assessment.

At hearing, the board of review's attorney argued that an equity analysis of commercial properties is not as predictive of value as other forms of analysis due primarily to multiple variables such as location, market, age, and condition of properties. He asserted that the appellant's submission of only two equity comparables fails to meet the burden of clear and convincing evidence. Further, he stated that he had no personal knowledge of the sale properties proffered by the board of review including their alleged usage after each sale. Based on this evidence, the board of review requested either a confirmation of or an increase of the subject's assessment.

The intervenor submitted a brief and CoStar Comps printouts for three suggested sale comparables. The brief stated that the subject's building contains 99 apartment units therein. In addition, the brief requests that the Board maintain or increase the subject's assessment for the appellant filed insufficient evidence in support of the unequal treatment argument. The brief asserted that the Board recommends not less than three comparable properties be submitted in support of an appeal, pursuant to Section 1910.65(b) of the *Official Rules of the Property Tax Appeal Board*.

In support of the subject's assessment, the intervenor's submitted unadjusted, raw sales data on three properties all of which are located in Evanston, as is the subject. These sale properties indicated an unadjusted value range from \$63,208 to \$105,769 per apartment unit and were also submitted into evidence as board of review's comparables #3 through #5. These properties ranged in age from 52 to 70 years and in improvement size from 26,250 to 65,100 square feet of living area. At hearing, the intervenor's attorney stated that the properties' printouts reflect that the properties were residential without commercial units.

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.

As to the initial issue, the Board finds that the best evidence of size was the property's property record card submitted by the appellant. The appellant failed to provide any documentation and/or testimony to support the grid analysis's assertion that the subject's building contained a differing improvement size and

number of units. Therefore, the Board finds that the subject's improvement contains 61,343 square feet of living area consisting of a total of 105 distinct units.

Further, the appellant contends unequal treatment in the subject's improvement assessment 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989).

As to the improvement assessment, the Board finds that the two suggested comparables submitted by the appellant were insufficient to meet the appellant's burden of proof. Specifically, the Board accorded diminished weight to property #2 which varied significantly in location and increased improvement size in comparison to the subject.

Moreover, the Board notes that the constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the appellant's two comparables disclosed that properties located in the area contain improvement assessments that are not at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence. Therefore, the Board finds the appellant's argument unpersuasive even though the board of review and intervenor failed to proffer equity comparables to support the subject's assessment.

The two remaining parties' submitted a total of six suggested properties which reflect sales of similarly situated apartment buildings. However, the Board further finds that the unadjusted raw sales data proffered regarding these properties was insufficient to warrant an increase in the subject's assessment due to a disparity in properties' location, size, age, number of units and/or the age of the proposed sale. Therefore, the Board finds the board of review's and the intervenor's joint request for an increase in the subject's improvement assessment unpersuasive.

After considering adjustments and the differences in the properties when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and that a reduction or an increase in the subject's improvement assessment 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: July 23, 2010

*Allen Castrovillari*

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.