PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: DiNardi Real Estate, Inc.
DOCKET NO.: 05-20438.001-R-1
06-20345.001-R-1
PARCEL NO.: 16-30-306-008

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are DiNardi Real Estate, Inc., the appellant, by attorney Lait Meisler with the law firm of Golan & Christie in Chicago and the Cook County Board of Review.

The subject property consists of a 3,115 square foot parcel of land improved with a 83-year old, two-story, masonry, multi-family dwelling. The improvement contains 4,888 square feet of living area, two and two-half baths, and a partial, unfinished basement. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

The PTAB finds that these appeals are within the same assessment triennial, involve common issues of law and fact and a consolidation of the appeals would not prejudice the rights of the parties. Therefore, under the *Official Rules of the Property Tax Appeal Board, Section 1910.78*, the PTAB, without objection from the parties, consolidates the above appeals.

In support of the equity argument, the appellant submitted assessment data and descriptions on a total of six properties suggested as comparable to the subject. The data in its entirety reflects that the properties are located within the subject's neighborhood and are improved with a two or three-story, masonry, multi-family dwelling with between one and one-half and six baths, and, for four properties, air conditioning. The properties

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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:

DOCKET #	PIN	LAND	IMPROV	TOTAL
05-20438.001-R-1	16-30-306-008	$4,360	$40,019	$44,379
06-20345.001-R-1	16-30-306-008	$4,360	$40,019	$44,379

Subject only to the State multiplier as applicable.

PTAB/086345JBV

range: in age from 32 to 83 years; in size from 5,250 to 15,960 square feet of living area; and in improvement assessments from $1.14 to $3.61 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was $40,019, or $8.19 per square feet of living area. The board also submitted copies of the property characteristic printouts for the subject as well as a total of six suggested comparables located within the subject's neighborhood. The board's properties contain a one or two-story, masonry, multi-family dwelling with between two and four baths and a partial or full basement with three finished apartments. In addition one property contains air conditioning. The improvements range: in age from 28 to 77 years; in size from 2,532 to 3,941 square feet of living area; and in improvement assessments from $7.66 to $10.89 per square foot of living area. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that the subject property is over assessed when compared to similar properties in the subject's neighborhood. Ms. Meisler stated that all the comparables from the 2004 assessment year were pro-rated assessments and gave a full assessment amount using 2008 assessment figures. After calculating the full assessment, appellant's comparable #4 was assessed higher than the subject property and Ms. Meisler requested to withdraw this comparable.

The appellant's witness, Jason Kruether, testified that suggested comparables #1 and #2 are all one building that is separated by two separate parcel identification numbers (PINs). He also stated that the square feet of living area for the building was also separated into the various PINs. In addition, Mr. Kruether testified that comparable #3 is pro-rated with another parcel and provided the full assessment amount using 2008 assessment figures.

Ms. Meisler stated that comparables #2 and #3 in the 2006 evidence are pro-rated with each other and the full assessment for that property is arrived at by adding the two together. She than argued that the board of review's comparables were either not as similar to the subject as the appellant's comparables or, if they were similar, were assessed lower than the subject property.

The board of review's representative, Lena Henderson, argued that the board's comparables are similar to the subject.

Ms. Henderson argued that in addition to the two comparables stated by the appellant as pro-rated, the other two comparables in 2004 are partial assessments. This means that the improvement

assessments listed on the grid are not the full assessments for that property. During the hearing she stated that she reviewed each of the appellant's suggested comparables in the board of review's computer system to determine if a property was a full, partial, or pro-rated assessment. Ms. Henderson further explained what a partial and pro-rated assessment was.

After considering the evidence and reviewing the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule* 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

The parties presented assessment data on a total of 10 equity comparables. The PTAB finds the board of review's comparables #3 from 2005 and #1 and #3 from 2006 are the most similar to the subject. These three comparables contain a two-story, masonry, multi-family dwelling located within the subject's neighborhood. The improvements range: in age from 28 to 50 years; in size from 3,330 to 3,941 square feet of living area; and in improvement assessments from $7.66 to $9.42 per square foot of living area. In comparison, the subject's improvement assessment of $8.18 per square foot of living area falls within the range established by these comparables. The PTAB accorded less weight to the remaining comparables due to a disparity in size, design and/or incomplete improvement assessment information.

As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that a reduction is warranted.

Docket No. 05-20438.001-R-1, 06-20345.001-R-1

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

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: February 20, 2009

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.