



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

APPELLANT: The Wolcott Group, LLC
DOCKET NO.: 05-24916.001-R-1
PARCEL NO.: 17-06-202-012-0000

The parties of record before the Property Tax Appeal Board are The Wolcott Group, LLC, the appellant, by attorney Patrick J. Cullerton, of Thompson Coburn Fagel Haber, Chicago, Illinois; and the Cook County Board of Review.

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: \$6,000
IMPR.: \$39,920
TOTAL: \$45,920

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story multi-family dwelling of masonry construction that contains 3,992 square feet of living area. The building is 108 years old. Features of the property include three apartments, a full basement finished with an apartment, central air conditioning and a full finished attic. The property is located in Chicago, West Chicago Township, Cook County.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 04-26970.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject

property to \$45,920 based on the evidence submitted by the parties.

In the instant appeal the appellant contends assessment inequity with respect to the improvement assessment. In support of this argument the appellant submitted descriptions, photographs and assessment information on five comparables improved with three-story multi-family dwellings of masonry construction that ranged in size from 3,669 to 4,488 square feet of living area. The comparables ranged in age from 95 to 117 years old. Two comparables had full unfinished basements, one comparable had a fireplace and one comparable had a three-car detached garage. These properties had improvement assessments ranging from \$28,251 to \$40,097 or from \$7.70 to \$10.10 per square foot of living area. In its brief the appellant requested the subject's improvement assessment be reduced to the median assessment of the comparables of \$8.84 per square foot resulting in a revised improvement assessment of \$35,289.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$51,835 was disclosed. The subject has an improvement assessment of \$45,835 or \$11.48 per square foot of living area. In support of the assessment the board of review submitted assessment information on three comparables improved with two-story masonry constructed multi-family dwellings that ranged in size from 3,432 to 3,568 square feet of living area. These buildings ranged in age from 115 to 119 years old. Each comparable had a full basement with one being finished with an apartment, one comparable had central air conditioning, one comparable had three fireplaces and two comparables had two-car garages. These properties had improvement assessments ranging from \$39,960 to \$47,775 of from \$11.64 to \$13.39 per square foot of living area.

In rebuttal, the appellant submitted a copy of the above referenced 2004 decision issued by the Property Tax Appeal Board and requested the Board issue a decision lowering the total assessment to \$45,920.

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 the evidence in the record supports a reduction in the subject's assessment.

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 warranted.

The Board finds the record contains assessment data on eight comparables that offer varying degrees of similarity to the subject multi-family dwelling. The Board also finds that it rendered a decision in Docket Number 04-26970.001-R-1 lowering the assessment of the subject property for assessment year 2004 to \$45,920 based on the evidence submitted by the parties. The Board further finds that 2004 and 2005 are in the same general assessment period for properties located in West Chicago Township. Considering all these facts, the Board finds that the assessment as established in the prior year's appeal is appropriate and a reduction is accordingly 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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Harold H. Lewis

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: December 23, 2009

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.