



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

APPELLANT: John L. Snider
DOCKET NO.: 05-26537.001-R-1
PARCEL NO.: 14-32-226-043-0000

The parties of record before the Property Tax Appeal Board are John L. Snider, 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 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: \$ 9,386
IMPR.: \$ 70,249
TOTAL: \$ 79,635

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a three-story masonry constructed multi-family dwelling with 4,512 square feet of living area. The subject dwelling is 96 years old. Features of the subject include four apartments, a full unfinished basement and central air conditioning. The property is located in Chicago, North Chicago Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on five comparables. The comparables had the same classification code and neighborhood code as the subject property. The comparables were improved with three-

story masonry constructed multi-family dwellings that ranged in size from 4,158 to 5,955 square feet of living area. The comparables ranged in age from 95 to 125 years old. These properties contained from 3 to 6 apartments. Each comparable has a full basement with one being finished with a recreation room. One comparable has central air conditioning and 2 fireplaces. These properties have improvement assessments ranging from \$52,976 to \$69,840 or from \$11.19 to \$13.88 per square foot of living area. The appellant argued that the median assessment for these comparables was \$12.74 per square foot of living area. The appellant contends the subject's improvement assessment should be reduced to \$12.74 per square foot of living area or \$57,483.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$79,635 was disclosed. The subject property has an improvement assessment of \$70,249 or \$15.57 per square foot of living area.

To demonstrate the subject property was equitably assessed the board of review submitted information on three comparables. The comparables were improved with three-story multi-family dwellings of masonry construction that ranged in size from 4,590 to 4,713 square feet of living area. The comparables had the same neighborhood code and classification code as the subject property. The dwellings ranged in age from 116 to 120 years old. The comparables contained either 3 or 6 apartments and each had a full unfinished basement. Two of the comparables had either a 2.5-car or a 3-car detached garage. These properties had improvement assessments ranging from \$16.04 to \$17.32 per square foot of living area.

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 the appeal. The Board further finds the evidence in the record does not support 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 not warranted.

The parties submitted a total of eight comparables to support their respective positions. The Board finds those comparables most similar to the subject in size were appellant's comparable 5 and the comparables submitted by the board of review. The Board further finds that three of these comparables were similar to the subject in location being located along the same street and within two blocks of the subject property. These comparables were improved with three-story masonry constructed multi-family dwellings that ranged in size from 4,512 to 4,713 square feet of living area. The comparables ranged in age from 95 to 120 years old and had 3 or 6 apartments. Each comparable had a full unfinished basement and two comparables had detached garages. The improvement assessments ranged from \$62,604 to \$81,622 or from \$13.88 to \$17.32 per square foot of living area. The subject has an improvement assessment of \$70,249 or \$15.57 per square foot of living area, which is within the range established by the best comparables in the record. The Board finds the appellant did not provide clear and convincing evidence that the subject was inequitably assessment.

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 parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence in the record.

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

Frank J. Huff

Member

Member

Mark J. 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.