



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

APPELLANT: Kapa Properties, LLC
DOCKET NO.: 06-22518.001-R-1
PARCEL NO.: 14-20-113-030-0000

The parties of record before the Property Tax Appeal Board are Kapa Properties, LLC, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC in Chicago; 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: \$ 15,601
IMPR.: \$ 71,768
TOTAL: \$ 87,369**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two improvements situated on one parcel. Building #1 is a two-story multi-family dwelling of frame construction containing 2,205 square feet of living area. The building is 118 years old, and it has two apartment units and a full, unfinished basement. Building #2 is a one and one-half story single-family dwelling of frame construction containing 914 square feet of living area. The building is 118 years old, and it has a full, unfinished basement. The improvement assessment for building #1 is the subject of this appeal.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties for building #1. Equity data was not submitted for building #2. The comparables are described as two-story frame dwellings that are either 108 or 118 years old. However, the appellant did not indicate whether these dwellings were single-family or multi-family. The appellant's comparables are all located on the same street as the subject. The comparable dwellings range in size from 2,687 to 3,458 square feet of living area. Each building has a full, unfinished basement. The comparables have improvement assessments ranging from \$18.09 to \$20.08 per square foot of living area. According

to the appellant, building #1's improvement assessment is \$23.50 per square foot of living area, but that is based on dividing the combined improvement assessment for both buildings by the living area for building #1. Based on 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 final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties for each building. The four comparables for building #1 are two-story frame or masonry multi-family dwellings that range in age from 98 to 118 years old. The comparables all have the same neighborhood code as the subject. The dwellings range in size from 2,196 to 2,532 square feet of living area, and they have either two or three apartment units. Three comparables have full, unfinished basements, and one has a full, finished basement with an apartment. Each building has a garage. These properties have improvement assessments ranging from \$23.25 to \$24.79 per square foot of living area. Building #1 has an improvement assessment of \$56,206 or \$25.49 per square foot of living area.

The four comparables for building #2 are one and one-half or two-story frame or frame and masonry single-family dwellings that are either 113 or 118 years old. The comparables all have the same neighborhood code as the subject. The dwellings range in size from 960 to 1,912 square feet of living area. Each comparable has a full basement, two of which are finished, and two comparables have garages. These properties have improvement assessments ranging from \$28.08 to \$49.11 per square foot of living area. Building #2 has an improvement assessment of \$17,106 or \$18.71 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney noted that the comparables submitted by the board of review were not located as close to the subject as the comparables submitted by the appellant. In addition, the appellant's attorney pointed out differences in exterior construction and basement finish between the comparables submitted by the board of review and 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 is warranted.

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). After an

analysis of the assessment data, the Board finds the appellant has met this burden.

Both parties presented assessment data on seven equity comparables for building #1, and the board of review presented four equity comparables for building #2. The Board finds the comparable numbered four by the board of review was the most similar to building #1 in size, and it was also very similar in style, exterior construction, and age. The comparable numbered one by the appellant, despite being somewhat larger than the subject, was also very similar to the subject in style, exterior construction, age, location, and foundation. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. They had improvement assessments of \$20.08 and \$24.79 per square foot of living area. Building #1's improvement assessment of \$25.49 per square foot of living area is not supported by these assessments. The Board finds the subject's improvement assessment is not equitable and a reduction in building #1's assessment is 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

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerski

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: May 21, 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.