



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

APPELLANT: 937-39 West Irving, Corp
DOCKET NO.: 06-23395.001-R-1
PARCEL NO.: 14-20-202-005-0000

The parties of record before the Property Tax Appeal Board are 937-39 West Irving, Corp, the appellant, by attorney Brian P. Liston, of Law Offices of Liston & Tsantilis, P.C. in Chicago; 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: \$22,919
IMPR.: \$23,190
TOTAL: \$46,109**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 2-story class 2-12 mixed use dwelling of masonry construction containing 6,228 square feet of building area. The building is 89 years old on a crawl-space foundation with a 2-car garage.

The appellant's appeal is based on unequal treatment in the assessment process¹. The appellant submitted information on three comparable properties described as 3-story masonry class 2-12 mixed use buildings that range in age from 43 to 113 years old. The comparable buildings range in size from 5,251 to 11,995 square feet of building area. All comparables feature partial basements, one of which is finished. One has central air conditioning. The comparables have improvement assessments ranging from \$0.40 to \$1.51 per square foot of building area. The subject's improvement assessment is \$3.72 per square foot of building area. 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.

¹ Although the appellant marked "comparable sales" as the basis for the appeal, neither the appellant nor the board of review submitted any sales comparables. Therefore this appeal is being treated as assessment equity.

The board of review presented descriptions and assessment information on three comparable properties consisting of 2-story masonry class 2-12 mixed use buildings either 95 or 100 years old. The buildings range in size from 5,400 to 6,880 square feet of building area. All comparables feature partial, unfinished basements. Two have central air conditioning and one has a 3-car garage. These properties have improvement assessments ranging from \$10.37 to \$12.27 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal (See footnote 1). 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 not met this burden.

All three of the comparables submitted by the appellant were 3-story buildings that differed significantly from the subject in size. Therefore, these comparables received less weight in the Board's analysis. The Board finds the comparables submitted by the board of review were most similar to the subject in size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$10.37 to \$12.27 per square foot of building area. The subject's improvement assessment of \$3.72 per square foot of building area is below the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The Board acknowledges that the appellant submitted income information about the subject, but did not submit income data on any comparables or other market derived data to support a reduction in this matter.

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 M. Louie

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: April 22, 2011

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.