



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

APPELLANT: Joe Summerville  
DOCKET NO.: 06-24248.001-R-1  
PARCEL NO.: 14-18-321-021-0000

The parties of record before the Property Tax Appeal Board are Joe Summerville, the appellant, by attorney Arnold G. Siegel 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: \$ 10,414  
IMPR.: \$ 59,523  
TOTAL: \$ 69,937**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two dwellings situated on one parcel. Building #1 is a 103-year old, two-story style multi-family dwelling of masonry construction containing 2,256 square feet of living area with two apartment units and a full, unfinished basement. Building #1 has a classification code of 2-11 under the Cook County Real Property Assessment Classified Ordinance, Apartment or mixed use commercial/residential building, two to six units, 20,000 square feet or less, over 62 years of age.

Building #2 is a 103-year old, one and one-half story style single-family dwelling of frame construction containing 1,395 square feet of living area with a full, unfinished basement. Building #2 has a classification code of 2-03 under the Cook County Real Property Assessment Classified Ordinance, One Story Residence, any age, 1,000 to 1,800 square feet.

When the appellant submitted evidence before the Property Tax Appeal Board, he claimed unequal treatment in the assessment process as the basis of the appeal. In his petition, the appellant's attorney stated that:

"The subject is comprised of two improvements. One of the improvements is over-assessed and lacks uniformity with buildings of the same-class and neighborhood. The 1<sup>st</sup> improvement is a 103 year old class 2-11 property and its assessment lacks uniformity with other similar class 2-11 buildings located in the same neighborhood."

When the appellant prepared his grid analysis, he listed information for building #2, which is the subject property's single-family dwelling. The appellant completed the grid analysis by submitting information on five comparable properties described as one, one and one-half, two, or three-story multi-family dwellings of frame, masonry, or frame and masonry construction. The buildings range in age from 92 to 119 years old, and they range in size from 1,400 to 1,600 square feet of living area, and each has two apartment units. Four comparables have full, unfinished basements, and one has a full, finished basement with an apartment. Four comparables have a garage. These properties have improvement assessments ranging from \$18.18 to \$23.55 per square foot of living area. The appellant claims that the subject's improvement assessment is \$42,841 or \$30.71 per square foot of living area, but that is actually the improvement assessment for building #2, the subject property's single-family dwelling. 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 three comparable properties for each building. The comparables for building #1 consist of two-story masonry multi-family dwellings that are either 98 or 100 years old. The dwellings range in size from 2,444 to 2,808 square feet of living area. Each of the comparables for building #1 has two apartment units and a full basement, one of which is finished. Two comparables have garages. These properties have improvement assessments ranging from \$15.64 to \$18.81 per square foot of living area.

The comparables for building #2 consist of frame single-family dwellings that range from 93 to 114 years old. The comparables have a classification code of 2-03 under the Cook County Real Property Assessment Classified Ordinance, One Story Residence, any age, 1,000 to 1,800 square feet. The dwellings range in size from 1,088 to 1,572 square feet of living area. Each comparable for building #2 has a full, unfinished basement; two have central air conditioning; one has a fireplace; and one has a garage. These properties have improvement assessments ranging from \$30.77 to \$48.75 per square foot of living area.

Based on the 2006 assessment information provided by the board of review, building #1 has an improvement assessment of \$16,682 or \$7.39 per square foot of living area, and building #2 has an improvement assessment of \$42,841 or \$30.71 per square foot of

living 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. 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.

To support its claim that the property had two improvements, the board of review provided the property characteristic sheets for each building. A review of the property characteristic sheets confirms that the parcel has two buildings. Building #1 is a 103-year old, two-story style multi-family dwelling of masonry construction containing 2,256 square feet of living area with a full, unfinished basement, and building #2 is a 103-year old, one and one-half story style single-family dwelling of frame construction containing 1,395 square feet of living area with a full, unfinished basement.

Both parties presented assessment data on a total of eight equity comparables for building #1. The Board finds the comparables submitted by the board of review were most similar to building #1 in all respects. Due to their similarities to building #1, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$15.64 to \$18.81 per square foot of living area. Building #1's improvement assessment of \$7.39 per square foot of living area falls 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 that building #1's improvement assessment is equitable and a reduction in its assessment is not 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.