



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

APPELLANT: 5th Avenue Apartments, LLC
DOCKET NO.: 06-24868.001-C-1
PARCEL NO.: 15-11-124-008-0000

The parties of record before the Property Tax Appeal Board are 5th Avenue Apartments, LLC, the appellant, by attorney Thomas W. Weaver in Oak Park; 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: \$ 17,820
IMPR.: \$123,904
TOTAL: \$141,724

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 16,500 square foot land parcel improved with a three-story, masonry, apartment building. The building consists of 33 residential apartments and was built in 1909. Each apartment unit contains approximately 966 square feet of living area.

The appellant raised two issues: first, that the subject's improvement size is erroneously recorded by the county; and second, that there was unequal treatment in the assessment process as the bases of this appeal.

In support of the equity argument, the appellant submitted copies of descriptive and assessment data, photographs, and assessor database printouts for four suggested comparables located within the subject's Village of Maywood. Improvement size data was absent for property #2. The remaining three properties were improved with one, three-story, masonry, multi-family dwelling. They ranged in units from 21 to 37 apartments and in building size from 13,500 to 31,784 square feet of living area. The

improvements were built from 1929 to 1973 with apartment units that ranged in size from 643 to 859 square feet of living area. They ranged in improvement assessments from \$82,188 to \$103,576, or from \$3.26 to \$6.09 per square foot.

As to the subject, the appellant argued that the improvement contains 33 apartment units, two of which are garden apartments. Therefore, there is a total living area and revenue-generating area of 31,887 square feet. In support of this assertion, the appellant submitted a copy of the subject's property record cards. They reflect two diagrams and several calculations. Page #2 clearly indicates that there is a total of 31,887 square feet of living area including the basement apartments, while page #3 reflects that the above ground area is calculated at 29,937 square feet. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was presented. The board of review submitted a memorandum, photographs of the subject property, the subject's property record card, and four suggested sale comparables. The board of review's memorandum asserted that the subject's total assessment of \$233,665 reflected a market value of \$973,604, or \$32.52 per square foot or \$29,503 per unit by applying the Cook County Ordinance Level of Assessments for class 3 property of 24% for tax year 2006. Further, the board submitted unadjusted, raw sales data on four properties. These sale properties indicated an unadjusted value range from \$19,081 to \$59,375 per apartment unit. Properties #1 through #3 were located in Melrose Park, while only property #4 was located in the subject's Village of Maywood. The improvements ranged in age from 38 to 52 years. Moreover, the submitted documents reflect that the aforementioned data relating to the sale properties have not been verified. Beyond this submission, the board of review failed to proffer equity evidence in support of the subject's current assessment.

As to the subject's improvement size, the board of review submitted a copy of the subject's property record card. The board's notes on appeal reflect an improvement size of 29,937 square feet of living area, which are the same record cards submitted by the appellant. At hearing, the board of review's representative rested on its written evidence submissions. However, he testified that English-style or garden apartments are usually included in a building's square footage because they are over 50% above ground unlike traditional basement apartments. Therefore, the board's representative agreed with the appellant's calculation of improvement size. As a result of its analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant reiterated the prior arguments as well as stating that the board of review's unadjusted sale properties lack comparability due to the disparity in improvement

age and as to a location, which is outside of the subject's area. In addition, it was asserted that the board of review failed to address the equity issue raised by the appellant.

After considering the testimony and reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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.

As to the subject's improvement size, the Board finds that the unrebutted evidence reflected on the subject's property record card is that the subject's size should be 31,887 square feet of living area.

As to the subject's equity argument, the Board further finds that the comparables submitted by the appellant are most similar to the subject. These multi-family comparables range in improvement assessment from \$3.26 to \$6.09 per square foot of living area. Using the subject's corrected improvement size, the subject's improvement assessment is \$6.77 per square foot, which is above the established range of the comparables. Moreover, the Board finds that the board of review's unadjusted, raw sales data fails to address the equity argument raised by the appellant, herein.

As a result of this analysis, the Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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

K. L. Fern

Member

Frank A. Huff

Member

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: February 23, 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.