



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

APPELLANT: Trage Bros.
DOCKET NO.: 06-25000.001-R-1
PARCEL NO.: 15-13-202-005-0000

The parties of record before the Property Tax Appeal Board are Trage Bros., the appellant(s), by attorney Melissa K. Whitley, of Marino & Assoc., PC 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: \$ 11,100
IMPR.: \$ 58,242
TOTAL: \$ 69,342

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel in this appeal is improved with two dwellings. One dwelling consists of a two-story, 90-year-old, multi-family dwelling of masonry construction containing 1,560 square feet of living area with two full bathrooms and a partial-unfinished basement. The other dwelling consists of a two-story, 88-year-old, mixed-use building of masonry construction containing 7,500 square feet of building area with six and one-half bathrooms and a partial-unfinished basement. The two improvements contain a total building area of 9,060 square feet.

The appellant, through counsel, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvements as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. Based on the appellant's documents, the three suggested comparables consist of multi-story, mixed-use buildings of masonry construction located on the same street and within two blocks of the subject. The improvements range in size

from 4,518 to 6,720 square feet of building area and range in age from 76 to 92 years old. The comparables contain two and one-half or five full bathrooms and a partial or full-unfinished basement. The improvement assessments range from \$6.21 to \$7.05 per square foot of building area.

At hearing, the appellant's attorney argued that the appellant's comparables are similar to the subject in size, age and location. Based on the evidence submitted, 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 total assessment of \$69,342 was disclosed. The subject's combined improvement assessment for both improvements is \$58,242 or \$6.43 per square foot of building area. In support of the assessment, the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, mixed-use buildings of masonry construction located on the same street and within two blocks of the subject. The improvements range in size from 6,471 to 6,720 square feet of building area and range in age from 42 to 92 years old. The comparables contain from three and one-half to five full bathrooms and central air-conditioning. Two comparables have a partial-unfinished basement. The improvement assessments range from \$6.83 to \$8.52 per square foot of living area.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Both parties presented assessment data on a total of six equity comparables. The Board finds the appellant's comparables two and three and the board of review's comparables one and two to be the most similar properties to the subject in the record. They have improvement assessments ranging from \$6.83 to \$8.13 per square foot of building area. The subject's per square foot improvement assessment of \$6.43 falls below the range established by these properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement

assessment is supported by similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwellings were inequitably assessed by clear and convincing evidence and a reduction 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank J. Huff

Member

Shawn P. Loras

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: July 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.