



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

APPELLANT: Will Horton
DOCKET NO.: 06-25388.001-R-1 through 06-25388.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Will Horton, the appellant, by attorney Donald L. Schramm of Rieff Schramm & Kanter 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-25388.001-R-1	25-06-115-009-0000	3,569	8,250	\$11,819
06-25388.002-R-1	25-06-115-010-0000	3,569	33,000	\$36,569

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two parcels that are improved with a two-story mixed-use and multi-family building of masonry construction containing 6,166 square feet of building area. The building is 55 years old. Features of the building include two apartment units, a commercial unit, a slab foundation, and central air conditioning. The subject property is located in Chicago, Lake Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on six comparable properties described as two or three-story frame or masonry buildings that range in age from 38 to 113 years old. The comparables have the same classification code as the subject, and one has the same neighborhood code. The buildings are mixed-use and multi-family with two to six apartment units; however, the number of commercial units was not disclosed. The comparables range in size from 1,800 to 5,919 square feet of building area. Each building has an unfinished basement, either full or partial, and two comparables have a garage. None of the comparables has central air conditioning. The comparables have improvement assessments ranging from \$3.85 to \$6.69 per square foot of building area. The subject's improvement assessment is \$8.81 per square foot of building area. According to the

appellant, the average improvement assessment of the comparables is \$5.48 per square foot of building area, which should be applied to the subject's improvement resulting in a revised improvement assessment of \$33,790 and a total revised assessment of \$40,928. 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 of \$61,478 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story masonry buildings that range in age from 45 to 77 years old. The comparables all have the same neighborhood and classification codes as the subject. The buildings are mixed-use and multi-family, and they range in size from 2,204 to 2,816 square feet of building area. Each comparable has four or six apartment units, one or two commercial units, and a partial unfinished basement, and two buildings have central air conditioning. These properties have improvement assessments ranging from \$8.93 to \$10.00 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 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 a total of ten equity comparables. None of the ten comparables had a slab foundation like the subject, and only two had central air conditioning like the subject. The comparables submitted by the board of review were considerably smaller than the subject and received reduced weight in the Board's analysis. The appellant's comparables numbered three through five were also much smaller and likewise received reduced weight in the Board's analysis. The Board finds the appellant's comparable numbered six was the most similar to the subject in size, and it was also very similar in design, exterior construction, location, and age. The appellant's comparables numbered one and two were generally similar to the subject in age and size. 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 \$3.85 to \$6.69 per square foot of building area. The subject's improvement assessment of \$8.81 per square foot of building area falls above the range established by these

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 not equitable and a reduction in the subject'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

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn P. 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.