



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

APPELLANT: MHC LaSalle LLC  
DOCKET NO.: 06-27560.001-R-2  
PARCEL NO.: 17-04-215-040-0000

The parties of record before the Property Tax Appeal Board are MHC LaSalle LLC, the appellant, by attorney George J. Behrens, of McCracken, McCracken & Behrens, 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:** \$ 30,544  
**IMPR.:** \$ 163,629  
**TOTAL:** \$ 194,173

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,725 square foot land parcel improved with a 118-year old, three-story, masonry, multi-family dwelling. The improvement contains 5,320 square feet of living area as well as four apartments and a two-car garage.

The appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for four suggested comparables located within the subject's neighborhood. The properties were improved with a three-story, masonry, multi-family dwelling. They range: in baths from two to five; in age from 105 to 118 years; in size from 3,175 to 4,381 square feet of living area; in units from two to five apartments; and in improvement assessments from \$3.03 to \$6.42 per square foot. The properties each contain a full basement, while three properties also include a multi-car garage. The subject's improvement assessment is \$30.75 per square foot of living area.

As to the subject property, the appellant's brief argued that the subject's sale in February, 2004, for a \$2,350,000 was not relevant to the subject's current assessment. The brief disclosed that the aforementioned sale included another parcel of land which is not the subject of this 2006 property tax appeal. In support of this assertion, the appellant submitted copies of documents from the Recorder of Deeds office reflecting the joint purchase of the subject's land parcel as well as the subject's adjacent land parcel.

Lastly, the appellant asserted that the subject property was vacant during tax year 2006 due to the building's conversion from a multi-family dwelling to a single-family dwelling. Therefore, the appellant's brief argued that a 20% proration be applied to the subject property. In support of this assertion, the appellant submitted a copy of a vacancy affidavit wherein the affiant, Robert Luri, asserted that he is an owner of the appellant-corporation and that the subject property was 100% vacant during tax year 2006. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$194,173. The board of review submitted descriptive and assessment data relating to four suggested comparables located from either a one-block's distance or to the subject's subarea. The properties are improved with a three-story, masonry, multi-family dwelling. They range: in bathrooms from four to six; in units from three to five; in age from 118 to 125 years; in size from 4,632 to 5,320 square feet of living area; and in improvement assessment from \$22.78 to \$30.76 per square foot. Amenities include a full basement and a multi-car garage. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments as well as 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 data, the Board finds that the appellant has not met this burden.

The Board finds that comparables #1, #2 and #4 submitted by the board of review are most similar to the subject in style, exterior construction, improvement size, improvement age and number of apartments, therein. In analysis, the Board accorded most weight to these three comparables. These comparables ranged in improvement assessments from \$22.78 to \$30.76 per square foot of living area. The subject's improvement assessment at \$30.76

per square foot is within the range established by these comparables.

The Board also finds that the subject's sale in February of 2004 less than relevant due to the fact that a second parcel with improvements thereon was included in this joint purchase as evidenced in the documents from the Recorder of Deeds Office.

Moreover, the Board finds unpersuasive the appellant's argument that a 20% proration factor should be applied to the subject's assessment due to the subject's renovation and vacancy during tax year 2006. The Board finds that the appellant failed to proffer evidence or testimony regarding when a demolition/renovation permit had been issued and/or when such work may have commenced. Moreover, the parties' evidence readily indicates that as of the assessment date at issue, January 1, 2006, there was a three-story, masonry, multi-family dwelling which existed on the subject property.

As a result of this analysis, the Board finds that the appellant has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that 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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*William R. Lerbis*

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 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.