



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

APPELLANT: Quetschlke & Co.  
DOCKET NO.: 06-27614.001-R-1  
PARCEL NO.: 14-19-331-018-0000

The parties of record before the Property Tax Appeal Board are Quetschlke & Co., the appellant, by attorney Michael Griffin 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: \$ 11,914**  
**IMPR.: \$ 49,578**  
**TOTAL: \$ 61,492**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two dwellings situated on one parcel. Building #1 is a 108-year old, two-story style multi-family dwelling of frame construction containing 1,600 square feet of living area with two apartment units and a full, unfinished basement. Building #2 is a 108-year old, one and one-half story style single-family dwelling of frame construction containing 660 square feet of living area with a full, unfinished basement.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal on building #2. Equity data was not submitted on building #1. The appellant submitted information on three comparable properties described as one-story frame dwellings that range in age from 106 to 138 years old. The comparable dwellings range in size from 844 to 919 square feet of living area and have improvement assessments ranging from \$36.07 to \$40.13 per square foot of living area. The subject's improvement assessment is \$32,226 or \$48.83 per square foot of living area. 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 five comparable properties for building #2 consisting of one-story frame dwellings that range in age from 102 to 118 years old. The dwellings contain from 680 to 792 square feet of living area. The comparables have improvement assessments that range from \$49.67 to \$53.44 per square foot of living area. The board of review also presented descriptions and assessment information on five comparable properties for building #1. The comparables for building #1 consist of one and one-half or two-story frame or masonry multi-family dwellings that range in age from 80 to 108 years old. The dwellings contain from 1,528 to 2,488 square feet of living area. These properties have improvement assessments that range from \$17.83 to \$22.17 per square foot of living area. Based on the assessment information provided by the board of review, building #1 has an improvement assessment of \$17,352 or \$10.84 per square foot of living area, and building #2 has an improvement assessment of \$32,226 or \$48.82 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 that 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 two-story frame multi-family dwelling with 1,600 square feet of living area, and building #2 is a one and one-half story frame single-family dwelling with 660 square feet of living area.

Both parties presented assessment data on a total of eight equity comparables for building #2. The comparables submitted by the appellant were all larger in size than building #2, and they received reduced weight in the Board's analysis. The Board finds that the comparables submitted by the board of review were most similar to building #2 in age, size, style, and exterior construction. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessment that ranged from

\$49.67 to \$53.44 per square foot of living area. Building #2's improvement assessment of \$48.82 per square foot of living area falls below this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds building #2'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

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. 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 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.