



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

APPELLANT: Donald Martin
DOCKET NO.: 06-27635.001-R-1
PARCEL NO.: 14-32-426-042-0000

The parties of record before the Property Tax Appeal Board are Donald Martin, the appellant, by attorney Mitchell L. Klein of Schiller Klein 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: \$ 20,040
IMPR.: \$ 71,583
TOTAL: \$ 91,623**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story multi-family dwelling of frame construction containing 2,540 square feet of living area. The dwelling is 128 years old. Features of the building include two apartment units, a full, unfinished basement, and a two-car garage. According to the board of review, the property is located at 2710 North Magnolia Avenue in Chicago. According to the appellant, the property is located at 1712 North Halsted Street, Chicago. Both parties agree that the property's parcel index number is 14-32-426-042-0000.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story frame or frame and masonry dwellings that range in age from 105 to 143 years old. The appellant's comparables all have the same neighborhood and classification codes as the subject. Based on their parcel index numbers, the comparables are located near the subject property. The multi-family dwellings range in size from 2,800 to 3,380 square feet of living area, and each has from two to four apartment units. Two buildings have full basements, one of which is finished for an apartment, and one has a crawl-space foundation. The comparables have improvement assessments ranging

from \$21.66 to \$23.68 per square foot of living area. The subject's improvement assessment is \$28.18 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 four comparable properties consisting of two-story frame dwellings that are either 118 or 120 years old. The comparables all have the same neighborhood and classification codes as the subject. According to the board of review, the comparables are located one-quarter mile from the subject. Based on their parcel index numbers, the comparables are located near the subject. The multi-family dwellings range in size from 2,160 to 2,700 square feet of living area, and each has two or three apartment units. Each building has a full basement, one of which is finished for an apartment. Three comparables have a garage, and one has a fireplace. These properties have improvement assessments ranging from \$28.75 to \$30.04 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney noted that the board of review used the wrong street address for the subject property and that the comparables submitted by the board of review were not located one-quarter mile from the subject's wrong address.

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 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.

The appellant claims that the subject's street address is 1712 North Halsted Street in Chicago. The board of review used the address shown on the subject's property characteristic sheet, 2710 North Magnolia Street. However, both parties agree that the subject's parcel index number is 14-32-426-042-0000. All of the seven comparables submitted by both parties are located in the same township and township section as the subject. The subject's tax block is 426, and the comparables are located in tax blocks that range from 408 to 413. The Board finds that all of the comparables are located near the subject property.

The Board further finds the comparables numbered one, three, and four by the board of review were most similar to the subject in size, style, exterior construction, foundation, and age. 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 \$28.75 to \$30.04 per square foot of living area. The subject's improvement assessment of \$28.18 per square foot of living area falls below the range established by the most similar 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 equitable and a reduction in the subject's 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

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerski

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: May 21, 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.