

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Gene Smith  
DOCKET NO.: 06-27693.001-R-1  
PARCEL NO.: 14-31-401-012-0000

The parties of record before the Property Tax Appeal Board are Gene Smith, the appellant, by attorney Thomas M. Battista of Rock, Fusco and Assoc., LLC of Chicago the Cook County Board of Review.

The subject property contains two improvements located in West Township: a three-story, 111 year old masonry six unit apartment building, containing six bathrooms and a full basement; and a two-story, 112-year-old, frame, two unit apartment building, containing two bathrooms and no basement and with 4,410 and 1,302 square feet of building area, respectively. The subject's total living area is 5,712 square feet with eight apartments. The appellant did not include a description of the subject's 1,302 square foot frame building. However, the appellant did include the missing improvement's assessment.

The appellant, through counsel, appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable properties located within a quarter mile of the subject. These properties consist of two-story apartment buildings of masonry construction and range in age from 86 to 121 years. The comparables include three or four bathrooms, one with a half bath. No information on basements was submitted. The number of apartment units and garage space was not disclosed. The comparables contain between 4,023 and 4,290 square feet of living area and have improvement assessments ranging from \$40,195 to \$52,992 or from \$9.37 to \$12.69 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$76,405, or \$13.38 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered two sets of comparables containing four and three comparables located within a quarter mile of the subject. The

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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: \$12,840  
IMPR. \$76,405  
TOTAL: \$89,245

Subject only to the State multiplier as applicable.

PTAB/TMcG. 11/08

first set of comparables consists of two-story, three or four-unit buildings of masonry construction. The comparables range in age from 96 to 120 years and have full basements, one with an apartment. They have three or four bathrooms and two have one-car garages. The comparable properties range in size from 3,690 to 4,335 square feet of living area with improvement assessments ranging from \$47,748 to \$55,027 or from \$12.69 to \$14.63 per square foot of living area. The second set of comparables consists of two-story, two-unit buildings of masonry or frame construction. The comparables range in age from 116 to 123 years and have full basements. They have two bathrooms and one or two-car garages. The comparable properties range in size from 1,512 to 1,890 square feet of living area with improvement assessments ranging from \$37,211 to \$44,836 or from \$23.72 to \$27.81 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property'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 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 failed to overcome this burden.

The PTAB finds the board's seven comparables best reflect the makeup of the appellant's two buildings. The board provided more descriptive information for the subject property. The appellant's two properties have improvement assessments ranging from \$12.69 to \$14.63 per square foot and \$23.72 to \$27.81 per square foot of building area. The subject's per square foot improvement assessments, respectively, are \$12.93 and \$14.89 and are within the ranges of comparison. While the appellant's comparables are similar, the PTAB gives them less weight because they lack descriptive data. After considering the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the PTAB finds the appellant did not adequately demonstrate that the subject apartment building was 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.



Chairman



Member



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: December 5, 2008



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.