



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

APPELLANT: Clybourn & Sheffield, LLC
DOCKET NO.: 06-27891.001-R-1
PARCEL NO.: 14-32-403-032-0000

The parties of record before the Property Tax Appeal Board are Clybourn & Sheffield, LLC, the appellants, 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 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:

LAND: \$19,872
IMPR.: \$93,868
TOTAL: \$113,740

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,400 square foot parcel improved with two multi-family dwellings. The larger multi-family dwelling is a three-story masonry structure with 1,960 square feet of living area. This building is 118 years old with three apartments and an unfinished basement. The smaller building is a two-story masonry structure with 1,428 square feet of living area. This building is 118 years old with two apartments and a full basement with a recreation room. The property is located in Chicago, North Chicago Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on three comparables located along the same street and within the same block as the subject property. Each comparable is improved with two dwellings. In the grid analysis on Section V of the appeal form the appellant only used the size of the larger of the two dwellings located on each property. To better understand the comparables, the Property Tax Appeal Board

will provide a description of each of the dwellings located on the respective comparables and their corresponding assessments.

Appellant's comparable #1 is improved with a 118 year old three-story multi-family masonry building with 2,268 square feet of living area. The building has three apartments and a full unfinished basement. This building has an improvement assessment of \$55,751 or \$24.58 per square foot of living area. The second improvement on comparable #1 is a 108 year old two-story multi-family dwelling of frame construction with 1,302 square feet of living area. The building has two apartments and a slab foundation. This building has an improvement assessment of \$40,249 or \$30.91 per square foot of building area.

Appellant's comparable #2 is improved with a 108 year old three-story multi-family masonry building with 2,599 square feet of living area. The building has three apartments and a full unfinished basement. This building has an improvement assessment of \$39,648 or \$15.26 per square foot of living area. The second improvement on comparable #2 is a 118 year old two-story multi-family dwelling with 1,682 square feet of living area. The building has two apartments and a full unfinished basement. This building has an improvement assessment of \$28,548 or \$16.97 per square foot of building area.

Appellant's comparable #3 is improved with a 118 year old three-story multi-family masonry building with 3,177 square feet of living area. The building has three apartments and a full unfinished basement. This building has an improvement assessment of \$27,172 or \$8.55 per square foot of living area. The second improvement on comparable #3 is a 118 year old one-story single-family dwelling with 600 square feet of living area. The building has a full unfinished basement. This building has an improvement assessment of \$56,980 or \$94.97 per square foot of building area.

The appellant indicated in its analysis, using the combined improvement assessments and the combined living area of the buildings located on each comparable, that the comparables had improvement assessments ranging from \$68,196 to \$96,000 or from \$15.93 to \$26.89 per square foot of living area. Based on this record the appellant requested the subject's improvement assessment be reduced to \$73,519 or \$21.70 per square foot of combined living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$120,769 was disclosed. To demonstrate the subject was being equitably assessed the board of review segregated the two buildings located on the subject property and provided equity comparables for each structure.

With respect to the larger improvement the board of review provided four comparables with the same neighborhood code as the subject. The comparables were improved with two-story multi-

family dwellings of masonry or frame and masonry construction that ranged in size from 2,356 to 2,508 square feet of living area. Each comparable had three apartments and a full basement, with one being finished with an apartment. One comparable had central air conditioning, one comparable had a fireplace and three comparables had two-car garages. The buildings ranged in age from 120 to 140 years old. These properties had improvement assessments ranging from \$68,569 to \$71,749 or from \$28.49 to \$29.94 per square foot of living area. The larger building located on the subject parcel had an improvement assessment of \$55,051 or \$28.09 per square foot of building area.

With respect to the smaller improvement the board of review provided two comparables with the same neighborhood code as the subject. The comparables were improved with two-story multi-family dwellings of frame construction that contained 1,230 and 1,320 square feet of living area, respectively. Each comparable had two apartments. One comparable had a partial basement with a recreation room and a two-car garage. The buildings were 128 and 118 years old, respectively. These properties had improvement assessments of \$41,512 and \$45,059 or \$33.74 and \$34.13 per square foot of living area. The smaller building located on the subject parcel had an improvement assessment of \$45,846 or \$32.11 per square foot of building area.

Based on this record, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant argued that its comparables were superior to those submitted by the board of review due to the fact each was improved with two buildings, similar to the subject, while each of the comparables used by the board of review had one dwelling located on each parcel.

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 the appeal. The Board further finds a reduction in the assessment of the subject property is supported by the evidence in the record.

The appellant contends assessment inequity with respect to the 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 assessments 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 a reduction is warranted.

Initially, the Board finds the appellant's comparables were superior to the comparables used by the board of review in location and the fact that each was improved with two dwellings. Nevertheless, to determine whether or not the two multi-family

dwellings are being equitably assessed, the Board will consider the two structures individually.

With respect to the larger building located on the subject property, the Board finds the appellant's comparables were more similar to the subject in its three-story design, masonry construction and age. The appellant's comparables ranged in size from 2,268 to 3,177 square feet and each had three apartments. Their improvement assessments ranged from \$27,172 to \$55,751 or from \$8.55 to \$24.58 per square foot of living area. The larger building located on the subject property had an improvement assessment of \$55,051 or \$28.09 per square foot of living area, which is above the range on a square foot basis. The Board finds this evidence indicates a reduction in the assessment of the larger of the two buildings located on the subject property is warranted.

With respect to the smaller building located on the subject property, the Board finds the appellant's comparables #1 and #2 and the two comparables submitted by the board of review were similar to the building in style, size and age. These four comparables consisted of two-story multi-family dwellings of frame or masonry construction that ranged in size from 1,230 to 1,682 square feet of living area. Each comparable had two apartments and two comparables had basements, with one being finished with a recreation room. Their improvement assessments ranged from \$28,548 to \$45,059 or from \$16.97 to \$34.13 per square foot of living area. The smaller building located on the subject property had an improvement assessment of \$45,846 or \$32.11 per square foot of living area, which is within the range established by the best comparables on a square foot basis. The Board finds this evidence indicates a reduction in the assessment of the smaller of the two buildings located on the subject property is not justified.

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. Grief

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: February 18, 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.