



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

APPELLANT: GJB Development
DOCKET NO.: 06-28048.001-R-1
PARCEL NO.: 17-07-430-027-0000

The parties of record before the Property Tax Appeal Board are GJB Development, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, 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: \$9,488
IMPR.: \$45,566
TOTAL: \$55,054**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with two dwellings on the same parcel. Building A is a 2-story multi-family dwelling of masonry construction containing 2,823 square feet of living area. The dwelling is 137 years old and features a full finished basement. Building B is a 2-story multi-family masonry dwelling containing 812 square feet of living area. It is also 137 years old and built on a concrete slab foundation. It features central air conditioning. The property has a 2,497 square foot site and is located in Chicago, West Chicago Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on four comparable properties described as Class 2-11 2-story dwellings of masonry, frame or frame and masonry construction that range in size from 2,464 to 3,344 square feet of living area. The dwellings range in age from 111 to 138 years old. Each comparable is located in the same block as the subject property. Features of the comparables include a full unfinished basement and one of the comparables has a one-car garage. These comparables have improvement assessments ranging from \$26,508 to \$38,768 or from \$10.21 to \$10.83 per square foot of living area. The subject's improvement assessment for Building A is \$16,860 or \$5.97 per square foot of living area and for Building B the subject's improvement assessment is

\$28,706 or \$35.35 per square foot of living area.¹ Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$29,886.

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 three comparable properties improved with 2-story dwellings of masonry construction that range in size from 2,842 to 3,552 square feet of living area. The dwellings are either 116 or 118 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a full unfinished basement. These properties have improvement assessments ranging from \$30,408 to \$34,564 or from \$9.73 to \$10.98 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 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code §1910.63(e). 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 not met this burden.

Both parties only submitted comparables for Building A. Comparables #3 and #4 submitted by the appellant and comparable #3 submitted by the board of review were significantly different from the subject in size and/or exterior construction. Therefore, these comparables received less weight in the Board's analysis. The Board finds comparables #1 and #2 submitted by the appellant and along with comparables #1 and #2 submitted by the board of review were most similar to the subject in size, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$30,408 to \$38,768 or from \$10.21 to \$10.98 per square foot of living area. The subject's improvement assessment for Building A of \$5.97 per square foot of living area is below these most similar comparables. After considering adjustments and the differences in both parties'

¹ The appellant reported the improvement assessment for both buildings (\$45,566), but only applied the building size of Building A (2,823 square feet) to calculate the purported improvement assessment of \$16.14 per square foot of building area for the subject.

comparables when compared to the subject, the Board finds the subject's improvement assessment for Building A is equitable and a reduction in the subject's assessment is not warranted. The appellant did not refute the assessment of Building B, so no reduction in Building B's improvement assessment is 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: August 23, 2013

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.