



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

APPELLANT: 2119 Clark, LLC  
DOCKET NO.: 06-28737.001-C-1  
PARCEL NO.: 14-33-206-013-0000

The parties of record before the Property Tax Appeal Board are 2119 Clark, LLC, the appellant, by attorney Anthony M. Farace of Amari & Locallo 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:** \$24,243  
**IMPR:** \$92,126  
**TOTAL:** \$116,369

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a three-story masonry constructed building with 4,422 square feet of building area. The building is approximately 99 years old. Features of the property include a partial unfinished basement, four apartments and a three-car detached garage. The property has a 2,928 square foot site and is located in Chicago, North Chicago Township, Cook County. The property is classified as a class 2-12 mixed use commercial/residential building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal with respect to the improvement assessment. In support of this argument the appellant provided descriptions and assessment information on three comparables with the same classification code and neighborhood code as the subject property. The comparables were improved with three-story buildings of masonry construction that ranged in size from 6,272 to 8,448 square feet of building area. The buildings were 106 and 111 years old. Each comparable had a partial unfinished basement and three or four apartments. One comparable had a detached two-car garage. Their improvement assessments ranged from \$69,137 to \$107,799 or from \$11.02 to \$12.76 per square foot of building area. Based on

these comparables the appellant requested the subject's improvement assessment be reduced to \$61,300 or \$13.86 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject totaling \$116,369 was disclosed. The subject had an improvement assessment of \$92,126 or \$20.83 per square foot of building area. In support of the assessment the board of review provided descriptions and assessment information on four comparables improved with three-story buildings of masonry construction that ranged in size from 3,912 to 4,497 square feet of building area. The buildings ranged in age from 66 to 135 years old. The properties had the same classification code and neighborhood code as the subject property. Each comparable had a partial unfinished basement, two comparables had central air conditioning and two had two-car garages. Their improvement assessments ranged from \$82,696 to \$116,831 or from \$20.83 to \$25.98 per square foot of building 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity 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 not warranted.

The record contains seven equity comparables submitted by the parties in support of their respective positions. The Property Tax Appeal Board finds the comparables submitted by the board of review were relatively similar to the subject in features and most similar to the subject in size. These comparables are given the most weight. These four comparables had improvement assessments ranging from \$82,696 to \$116,831 or from \$20.83 to \$25.98 per square foot of building area. The subject has an improvement assessment of \$92,126 or \$20.83 per square foot of building area, which is within the range established by the best comparables in the record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject building was being inequitably assessed and no reduction in the assessment is 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 A. Huff*

Member

*Mario M. Louie*

Member

*J.R.*

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: November 30, 2012

*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.