



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

APPELLANT: George Shorobura
DOCKET NO.: 06-29663.001-R-1
PARCEL NO.: 14-33-400-004-0000

The parties of record before the Property Tax Appeal Board are George Shorobura, the appellant, by attorney George Michael Keane, Jr., of Keane and Keane 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: \$21,991
IMPR: \$116,968
TOTAL: \$138,959**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with two multi-family buildings. Building 1 is a 2-story multi-family dwelling of frame construction containing 2,363 square feet of living area in 3 apartments. The dwelling is 98 years old. Features of the building include a partial, finished basement apartment and central air conditioning. Building 2 is a 2-story multi-family dwelling of masonry¹ construction containing 1,452 square feet of living area in 2 apartments. The dwelling is 128 years old and on a slab foundation.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on nine comparable properties described as 2 or 3-story masonry multi-family dwellings and mixed use properties that range in age from 28 to 138 years old. The comparables ranged in size from 2,520

¹ The board of review incorrectly listed this dwelling as frame with a partial basement. The supporting documentation indicates it is masonry construction on a slab foundation.

to 5,088² square feet of living area. Eight comparables have full or partial, finished or unfinished basements, and one is on a slab foundation. Two comparables have garages. The comparables have improvement assessments ranging from \$14.38 to \$25.60 per square foot of living area. The subject's improvement assessment is \$29.25 per square foot of living area for building 1, and \$32.96 per square foot of living area for building 2. 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 for each building on the parcel (eight comparables total). Comparables for building 1 consist of 2-story frame or masonry dwellings that range in age from 118 to 128 years old. The dwellings range in size from 2,356 to 2,600 square feet of living area. All comparables feature full basements, three of which are finished apartments. All have 2-car garages. One comparable has a fireplace. These properties have improvement assessments ranging from \$29.10 to \$30.04 per square foot of living area. Comparables for building 2 consist of 2-story masonry dwellings that range in age from 108 to 119 years old. The dwellings range in size from 1,607 to 1,824 square feet of living area. All comparables feature full basements, one of which is finished. Three of the comparables have garages. These properties have improvement assessments ranging from \$33.90 to \$34.35 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 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 Board finds the appellant submitted comparables that were similar in style and exterior construction to building 2, but much larger, and submitted no comparables with the same external construction as building 1. Due to "economy of scale", one large building is not an accurate comparable for two smaller buildings.

² It is apparent from the size of the comparables that the appellant is using one larger building instead of providing comparables for both dwellings on the parcel.

Therefore, the Board finds the comparables submitted by the board of review were most similar to the subject buildings in size and exterior construction. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables for building 1 had improvement assessments that ranged from \$29.10 to \$30.04 per square foot of living area. The subject's improvement assessment of \$29.25 per square foot of living area is within the range established by the most similar comparables. The comparables for building 2 had improvement assessments that ranged from \$33.90 to \$34.35 per square foot of living area. The subject's improvement assessment of \$32.96 per square foot of living area is 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 both improvement assessments for the subject are 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. Lerbis

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 3, 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.