



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

APPELLANT: Jeff McClelland
DOCKET NO.: 06-30044.001-R-1
PARCEL NO.: 13-35-113-023-0000

The parties of record before the Property Tax Appeal Board are Jeff McClelland, the appellant(s), by attorney Lisa A. Marino, of Marino & Assoc., PC 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: \$ 11,113
IMPR.: \$ 27,418
TOTAL: \$ 38,531

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,124 square foot parcel of land improved with a 103-year old, two-story, frame, multi-family dwelling containing 1,734 square feet of living area and two baths. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information on a total of four properties suggested as comparable and located within two and one-half blocks of the subject. The properties are described as two-story, frame, multi-family dwellings with two baths. The properties range: in age from 91 to 97 years; in improvement size from 2,356 to 2,392 square feet of living area; and in improvement assessments from \$11.66 to \$11.70 per square foot of living area. The land ranges in size from 3,750 to 3,780 square feet and all have land assessments of \$1.84 per square foot.

In addition, the appellant asserts that the alleyway is included in the land assessed value. The appellant submitted copies of an aerial map and a zoning map of the subject and neighboring properties, and a copy of the plat of survey for the subject. 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 improvement assessment of \$27,418 or \$15.81 per square foot of living area and land assessment of \$11,113 or \$1.60 per square foot were disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's subarea or within a quarter mile of the subject. The properties are described as two-story, frame, multi-family dwellings with two or two and one-half baths and a full basement with one finished. The properties range: in age from 96 to 118 years; in improvement size from 1,512 to 1,680 square feet of living area; and in improvement assessment from \$15.80 to \$17.95 per square foot of living area. The land ranges in size from 3,750 to 6,637 square feet and in land assessment from \$1.56 to \$1.84 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney asserted that the legal description is in error and that the back portion of the property is an alleyway used by the public and should not be assessed. The appellant's attorney acknowledged that the appellant owns this portion of the land. As to the comparables, she reiterated the position that the subject is inequitably assessed and argued that the board of review's comparables have basements.

The board of review's representative, Tom Mahoney, asserted that a surveyor surveyed the land and included this portion as owned by the appellant. Mr. Mahoney testified he has no knowledge as to how the assessor assesses alleyways or easements. As to the comparables, the board's asserted their suggested comparables are closer in size to the subject and support the subject's current assessed value.

After reviewing the record and considering the testimony, 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.

As to the improvements, the parties submitted a total of eight properties suggested as comparable to the subject. The PTAB finds the board of review's comparables most similar to the subject in size, design, construction and age. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are frame, two-story, multi-family dwellings within the subject's subarea or within a quarter mile of the subject. The properties range: in age from 96 to 118 years; in improvement size from 1,512 to 1,680 square feet of living area; and in improvement assessment from \$15.80 to \$17.95 per square foot of living area. In comparison, the subject's improvement assessment of \$15.81 per square foot of living area is within the range of these comparables. The remaining comparables were given less weight due to disparities in size. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's improvement assessment is not warranted.

As to the land argument, the PTAB gives little weight to the appellant's argument that the subject's ownership of an alleyway used by the public has an impact on the value of the property. The appellant failed to present any substantive evidence to establish a diminished value based upon this. Nor did they submit any evidence to establish how the county assesses an alleyway owned by a taxpayer.

As to the comparables, the PTAB finds that all the land comparables are similar to the subject. These properties range in size from 3,750 to 6,637 square feet and in land assessment from \$1.56 to \$1.84 per square foot. In comparison, the subject's land assessment of \$1.60 per square foot is within the range established by the comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the PTAB finds the subject's per square foot land assessment is supported and a reduction in the subject's land 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

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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 23, 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.