



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

APPELLANT: Douglas Shinnick
DOCKET NO.: 06-30418.001-R-1 and 06-30418.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Douglas Shinnick, the appellant, by attorney Michael Griffin 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-30418.001-R-1	14-32-225-036-0000	20,040	77,113	\$97,153
06-30418.002-R-1	14-32-225-037-0000	20,040	86,008	\$106,048

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two parcels each improved with a three-story mixed use commercial and multi-family building of masonry construction. Building #1 (Docket No. 06-30418.001-R-1) contains 4,464 square feet of building area. The building is 115 years old and has three apartment units and one commercial unit. Features of the building include a partial, unfinished basement. Building #2 (Docket No. 06-30418.002-R-1) contains 6,840 square feet of building area. The building is 115 years old and has six apartment units and one commercial unit. Features of the building include a partial, unfinished basement.

The appellant's appeal is based on unequal treatment in the assessment process. For building #1, the appellant submitted information on three comparable properties described as two or three-story masonry or frame and masonry mixed use commercial and multi-family buildings that are between 65 and 85 years old. The comparable buildings range in size from 4,200 to 4,548 square feet of building area. The comparables have improvement assessments ranging from \$12.93 to \$16.84 per square foot of building area. The subject's improvement assessment is \$17.27 per square foot of building area.

For building #2, the appellant submitted information on four comparable properties described as two or three-story frame or masonry mixed use commercial and multi-family buildings that are between 67 and 115 years old. The comparable buildings range in size from 5,229 to 7,776 square feet of building area. The comparables have improvement assessments ranging from \$8.35 to \$11.66 per square foot of building area. The subject's improvement assessment is \$12.57 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subjects' improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. For building #1, the board of review presented descriptions and assessment information on four comparable properties consisting of three-story masonry mixed use part commercial and part multi-family buildings that range in age from 112 to 125 years old. The dwellings range in size from 3,900 to 4,515 square feet of building area. These properties have improvement assessments ranging from \$17.22 to \$18.80 per square foot of building area.

For building #2, the board of review presented descriptions and assessment information on four comparable properties consisting of three-story masonry mixed use part commercial and part multi-family buildings that range in age from 101 to 120 years old. The dwellings range in size from 6,625 to 7,560 square feet of building area. These properties have improvement assessments ranging from \$12.77 to \$13.45 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 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.

For building #1, the Board finds the comparables submitted by the parties were older two or three-story mixed use commercial and multi-family buildings, similar to the subject. The appellant's comparables one and three and the board of review's comparables two and three were most similar to the subject in exterior construction and size. 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 \$16.53 to \$17.34 per square foot of building area. The subject's improvement assessment of \$17.27 per square foot of

building area is within 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 the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

For building #2, the Board finds the comparables submitted by the parties were older two or three-story mixed use commercial and multi-family buildings, similar to the subject. The appellant's comparable three and the board of review's comparables were most similar to the subject in exterior construction and size. 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 \$11.61 to \$13.45 per square foot of building area. The subject's improvement assessment of \$12.57 per square foot of building area is within 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 the subject's improvement assessment is 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

Shawn R. Lerbis

Member

Member

Mark Morris

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: June 18, 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.