



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

APPELLANT: Flayton  
DOCKET NO.: 06-30962.001-R-1  
PARCEL NO.: 14-32-416-024-0000

The parties of record before the Property Tax Appeal Board are Flayton, the appellant, by attorney Arnold G. Siegel in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 22,769  
IMPR.: \$ 77,720  
TOTAL: \$ 100,489**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two improvements situated on one parcel. Building #1 is a two-story multi-family building of masonry construction containing 1,960 square feet of living area. The building is 118 years old, and it has three apartment units and a partial unfinished basement. Building #2 is a two-story multi-family building of masonry construction containing 1,024 square feet of living area. The building is 118 years old, and it has two apartment units and a crawl-space foundation. Both buildings have a classification code of 2-11 under the Cook County Real Property Assessment Classified Ordinance, and they are located in Chicago, North Chicago Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal on building #1. Equity data was not submitted on building #2. The appellant submitted information on eight comparable properties described as one or two-story frame, masonry, or frame and masonry buildings that range from 13 to 125 years old. The appellant's comparables have the same assigned classification and neighborhood codes as the subject property, and they are located within two blocks of the subject property. The comparable buildings range in size from 1,816 to 2,144 square feet of living area. These properties have improvement assessments ranging from \$13.73 to \$24.13 per square foot of

living area. The appellant claims that building #1's improvement assessment is \$58,413 or \$29.80 per square foot of living area, but that is based on using the 2006 proposed improvement assessment for the subject's building #1. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$100,489.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$106,149 was disclosed. The board of review presented descriptions and assessment information on four comparable properties for building #1. No equity data was submitted for building #2. The comparables for building #1 consist of two or three-story masonry multi-family buildings that have the same assigned neighborhood and classification codes as the subject property. The buildings range in age from 118 to 123 years old and in size from 2,384 to 3,792 square feet of living area. These properties have improvement assessments ranging from \$18.96 to \$24.91 per square foot of living area.

Based on the 2006 final assessment information provided by the board of review, building #1 has an improvement assessment of \$35,665 or \$18.20 per square foot of living area, and building #2 has an improvement assessment of \$47,715 or \$46.60 per square foot of living area. However, it appears as if the board of review has assigned these improvement assessments to the wrong building.

In rebuttal, the appellant's attorney argued that the comparables submitted by the board of review were larger than the subject and were not located as close to the subject as the comparables submitted by the appellant.

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 warranted.

The subject property consists of two buildings situated on one parcel. The improvement assessment assigned to each building is at issue in this appeal. The appellant has calculated building #1's per square foot improvement assessment by dividing the 2006 proposed improvement assessment for building #1 by the living area for building #1 ( $\$58,413 / 1,960 = \$29.80$ ). The Board finds the appellant's calculation of building #1's improvement assessment is not correct. The board of review has indicated that building #1 has 1,960 square feet of living area and an improvement assessment of \$35,665, or \$18.20 per square foot of living area, and that building #2 has 1,024 square feet of living area with an improvement assessment of \$47,715, or \$46.60 per square foot of living area. The Board finds it unlikely that building #2 with its 1,020 square feet of living area would have an improvement assessment 33% higher than building #1. If the higher improvement assessment were assigned to the building with more living area, building #1 should have an improvement

assessment of \$47,715, or \$24.34 per square foot of living area, and building #2 should have an improvement assessment of \$35,665, or \$34.83 per square foot of living area. The Board finds these figures more credible.

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 met this burden.

Both parties presented assessment data on a total of twelve equity comparables for building #1. No equity data was submitted for building #2. The comparables submitted by the board of review were 22% to 93% larger than building #1 and received reduced weight in the Board's analysis. The appellant's comparable #2 was described as being 13 years old, and the appellant's comparable #3 was described as being one-story. As a result, these comparables also received reduced weight. The Board finds that the appellant's comparables #1 and #4 through #8 were very similar to the subject in age, size, design, and location. These comparables had improvement assessments that ranged from \$13.73 to \$24.13 per square foot of living area. The Board finds that building #1 has an improvement assessment of \$47,715, or \$24.34 per square foot of living area which falls above 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 that building #1's improvement assessment is not equitable and a reduction in its 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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*Shawn R. Lerski*

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: May 20, 2011

*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.