



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

APPELLANT: Lloyd A. Devaney  
DOCKET NO.: 06-31226.001-R-1  
PARCEL NO.: 14-33-406-030-0000

The parties of record before the Property Tax Appeal Board are Lloyd A. Devaney, the appellant, by attorney Patrick J. Cullerton, of Thompson Coburn LLP 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:       \$27,000  
IMPR:       \$184,179  
TOTAL:      \$211,179**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with two multi-family dwellings on the same parcel. Building #1, described by the appellant as the main house, is a 3-story dwelling of masonry construction containing 3,600 square feet of living area. The dwelling is 104 years old<sup>1</sup>. Features of the home include a full, unfinished basement and central air conditioning. Building #2, referred to by the appellant as the coach house, is a 2-story frame dwelling containing 3,440 square feet of living area. The building is 104 years old and built on a slab foundation. The building has central air conditioning and a 3-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on eight comparable properties for building #1, described as 2 or 3-story masonry or frame multi-family dwellings that range in age from 114 to 128 years old. The comparable dwellings range in size from 3,450 to 3,727 square feet of living area. Seven comparables feature full basements, six of which are finished, and one is on a slab foundation. Three comparables have central

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<sup>1</sup> The property characteristics sheet submitted by the board of review lists the age of this building as 114 years. The property details sheet from the Cook County Assessor's office, and the appellant, both claim this building is 104 years old.

air conditioning, two have fireplaces, and two have 2½-car garages. The comparables have improvement assessments ranging from \$21.53 to \$24.88 per square foot of living area. The subject's improvement assessment for building #1 is \$30.85 per square foot of living area. The appellant did not submit any comparables for building #2, and states, "The subject matter of this appeal is the main house only". 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 three comparable properties for building #1. The comparables for building #1 consist of 2 or 3-story, class 2-11 masonry or frame multi-family dwellings. These dwellings range in age from 112 to 118 years old and range in size from 2,470 to 3,824 square feet of living area. Two comparables feature full, finished basements and one is on a slab foundation. Two comparables feature 2½-car garages. These properties have improvement assessments ranging from \$31.57 to \$34.35 per square foot of living area. The board of review also submitted three comparables for building #2. 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 comparables #2, #4, #5, #6 and #7 submitted by the appellant and comparable #1 submitted by the board of review were most similar to the subject's building #1 in size, style, exterior construction and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$21.53 to \$34.35 per square foot of living area. The subject's improvement assessment of \$30.85 per square foot of living 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 for building #1 is equitable and a reduction in the subject's assessment is not warranted. Since the appellant did not refute the assessment of building #2, no reduction in the assessment for building #2 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

*Shawn R. Lerbis*

Member

Member

*Mario M. Louie*

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: March 18, 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.