



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

APPELLANT: Frank Ingram
DOCKET NO.: 06-31249.001-R-1
PARCEL NO.: 16-10-331-033-0000

The parties of record before the Property Tax Appeal Board are Frank Ingram, the appellant(s), by attorney Glenn S. Guttman of Rieff Schramm Kanter & Guttman, 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: \$5,600
IMPR.: \$18,400
TOTAL: \$24,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 95-year-old, two-story mixed-use commercial/residential building of masonry construction containing 3,000 square feet of building area. The structure features a store on the first floor and three apartments. Features include a partial unfinished basement and a 1.5-car garage. The property is located in Chicago, West Chicago Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process and contention of law. In support of the inequity argument, the appellant submitted information on four comparable properties described as two-story masonry mixed-use buildings that range in age from 85 to 115 years old. The comparables range in size from 2,568 to 3,958 square feet of building area. The appellant reported the comparables contain from two to four apartment units. Features include unfinished full or partial basements. One comparable has central air conditioning and one comparable has a 1.5-car garage. The comparables have improvement assessments ranging from \$8,061 to \$20,764 or from \$3.14 to \$5.25 per square foot of building area. The subject's improvement assessment is \$18,400 or \$6.13 per square foot of building area.

In addition, through legal counsel, the appellant requested a relief based on the subject suffering from vacancy. In support of this assertion, counsel wrote in pertinent part "[a]s the vacancy affidavit shows, the subject suffered from 87% vacancy." A review of the record does not reveal an executed vacancy affidavit concerning the subject property. Counsel contends that any such policy or practice by Cook County of applying vacancy factors to vacant properties must be done in a uniform manner. The appellant contends that an occupancy factor of 12% should be applied to the subject's improvement assessment of \$18,400 yielding a reduced improvement assessment of \$2,208.

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 of \$24,000 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story masonry mixed-use buildings that range in age from 79 to 103 years old. The buildings range in size from 2,568 to 2,753 square feet of building area. The structures have either 3 or 4 apartment units. Features include full or partial unfinished basements and one comparable has a 1.5-car garage. These properties have improvement assessments ranging from \$16,827 to \$19,912 or from \$6.23 to \$7.75 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.

The parties submitted eight equity comparables to support their respective positions. The Board finds appellant's comparable #4 and board of review comparable #3 were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$20,764 and \$16,827 or \$5.25 to \$6.23 per square foot of building area. The subject's improvement assessment of \$18,400 or \$6.13 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

As to the vacancy argument, the Board finds the appellant's evidence consisted of a brief written by counsel. The brief relied in part upon a purported vacancy affidavit which did not appear in the submitted documentation. Counsel indicated the subject's improvement assessment of \$18,400 should be reduced by a vacancy factor of 12% for a final improvement assessment of \$2,208 based upon a purported vacancy of 87% supported only by information from the appellant's representatives based solely on this brief.

The Board finds the appellant agreed with the assessment of the subject property as reflected in the assessment and requested a reduction due to vacancy. The Board also finds the appellant submitted no evidence of market value or vacancy rates for similar type properties. Without this evidence the Board finds it is impossible to know if the vacancy rate is a result of location, economics, poor management, above market asking rents or any of a number of other relevant factors that were not disclosed. The Board finds there is no evidence in the record to indicate the market value reflected in the assessment is not indicative of the subject's value in 2006 when vacancy is considered. The Board further finds no explanation for the vacancy rate of 87% was given. Rather, the appellant's attorney simply stated the subject's vacancy rate, applied the purported vacancy rate to the improvement assessment and argued the calculation justified a significant assessment reduction. The Board finds this evidence is insufficient to support a reduction.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: April 20, 2012

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.