



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

APPELLANT: Ron Vari
DOCKET NO.: 06-31252.001-R-1
PARCEL NO.: 17-05-329-054-0000

The parties of record before the Property Tax Appeal Board are Ron Vari, the appellant, 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: \$ 7,937
IMPR.: \$ 59,101
TOTAL: \$ 67,038

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a three-story multi-family dwelling of masonry construction containing 4,223 square feet of living area. The dwelling is 4 years old and contains 3 apartment units. Features include a full unfinished basement. The property is located in Chicago, West Chicago Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process regarding the improvement. No dispute was raised concerning the land assessment. The appellant submitted information in a grid analysis and on a spreadsheet of eight suggested comparable properties located in the same neighborhood code assigned by the township assessor as the subject. The comparables are described as one-story to three-story masonry or frame and masonry buildings that range in age from 95 to 118 years old. The comparable dwellings range in size from 3,300 to 4,900 square feet of living area and feature from 3 to 5 apartment units. Six comparables have partial unfinished basements and two comparables have concrete slab foundations. The comparables have improvement assessments ranging from \$37,489 to \$45,318 or from \$8.70 to \$12.12 per square foot of living area. The subject's improvement assessment is \$59,101 or \$14.00 per square foot of living area. Based on this evidence, the

appellant requested a reduction in the subject's improvement assessment to \$43,877 or \$10.39 per square foot of living area which was said to reflect the average per-square-foot improvement assessment of the eight comparables.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$67,038 was disclosed. The board of review presented descriptions and assessment information on three comparable properties located in the same assigned neighborhood code by the township assessor as the subject. The comparables consist of two-story or three-story masonry buildings that range in age from 11 to 125 years old. The dwellings range in size from 3,042 to 5,859 square feet of living area and feature from 2 to 4 apartment units. Two comparables have full or partial basements, one of which is finished as a recreation room and one comparable has a concrete slab foundation. Each comparable also has central air conditioning. These properties have improvement assessments ranging from \$53,364 to \$134,298 or from \$14.58 to \$22.92 per square foot of living 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

As stated by the Supreme Court of Illinois in Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 692 N.E.2d 260, 229 Ill. Dec. 487 (1998):

The Illinois property tax scheme is grounded in article IX, section 4, of the Illinois Constitution of 1970, which provides in pertinent part that real estate taxes "shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." (*Citation omitted.*) Uniformity requires equality in the burden of taxation. (*Citation omitted.*) This, in turn, requires equality of taxation in proportion to the value of the property taxed. (*Citation omitted.*) Thus, taxing officials may not value the same kinds of properties within the same taxing boundary at different proportions of their true value. (*Citation omitted.*)

Walsh, 181 Ill.2d at 234.

In this appeal the Property Tax Appeal Board finds the appellant did not submit comparables that were similar to the subject. Each of the comparables presented by the appellant range in building age from 95 to 119 years old as compared the subject which was 4 years old. In addition, appellant's comparable #8 was a one-story structure with 5 apartment units, both of which descriptions are dissimilar to the subject's three-story design with 3 apartment units. In summary, the Board finds the comparables presented by the appellant were not shown to be similar to the subject or to have similar fair cash values to demonstrate that the subject was being disproportionately assessed.

When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables. There should also be a showing of physical, locational, and jurisdictional similarities, as well as of market value considerations. The Board notes that only similarities in physical characteristics of the comparables were analyzed and compared to the subject. Other areas of comparison such as potential gross incomes, expense ratios and market value considerations were not employed. Without market value information regarding these purportedly commercial properties, it is difficult to do an assessment analysis of the buildings. The income potential, the age and the overall market value of large commercial properties can vary significantly.

The Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

. . . the rule of uniformity . . . prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call . . . for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is

the test.[citation.] Apex Motor Fuel, 20 Ill.2d at 401.

In the context of income producing property, the Supreme Court further stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with the same income earning capacity and fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21.

The Board further finds the board of review presented comparables #1 and #2 which were most similar to the subject in location, exterior construction, design and age. In addition, these comparables had 2 and 3 apartment units each which were somewhat similar to the subject's 3 apartment units. Comparable #1 was superior to the subject by having a finished basement and comparable #2 was inferior to the subject in both dwelling size and foundation. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$53,364 and \$54,345 or \$14.58 and \$17.86 per square foot of living area. The subject's improvement assessment of \$59,101 or \$14.00 per square foot of living area is below these most similar comparables on this record. 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.

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

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.