



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

APPELLANT: Scott Schaefer  
DOCKET NO.: 07-22577.001-R-1  
PARCEL NO.: 14-08-315-018-0000

The parties of record before the Property Tax Appeal Board are Scott Schaefer, the appellant, by attorney Michael Griffin of 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: \$41,250  
IMPR: \$131,871  
TOTAL: \$173,121**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a three-story apartment building with approximately 14,000 square feet of living area. The building is approximately 80 years old and has 17 apartments. The property is located in Chicago, Lakeview Township, Cook County. The property is classified as a class 3-15 apartment building with a level of assessments of 22% under the Cook County Real Property Assessment Classification Ordinance for 2007.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three comparables. The information provided by the appellant indicated the comparables ranged in age from 0 to 101 years old and had from 2,990 to 8,442 square feet of living area. No other details about the building characteristics were provided. According to the data provided by the appellant the comparables had improvement assessments ranging from \$42,241 to \$131,871 or from \$13.45 to \$25.81 per square foot of living area. In the grid analysis prepared by the appellant, he indicated the subject had 2,276 square feet of living area. However, a copy of a printout from the Cook County Assessor's website indicated the

subject was a class 2-97 property with 15,817 square feet of building area. Using 2,276 square feet, the appellant calculated the subject as having an improvement assessment of \$57.94 per square foot of living area. Based on this evidence the appellant requested on the appeal form the subject's improvement assessment be reduced to \$58,744.

The board of review submitted the "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$173,121 was disclosed. The board of review stated the subject was classified as a class 3-15 property under the Cook County Real Property Assessment Classification Ordinance. It also submitted a copy of the subject's property record card disclosing a classification as a 3-15 property with 17 units and approximately 14,000 square feet of living area.

The subject's assessment reflects a market value of \$786,914 or \$43.24 per square foot of living area or approximately \$46,289 per unit using the 22% level of assessments for class 3 property as provided by the Cook County Real Property Assessment Classification Ordinance for 2007. The subject has an improvement assessment of \$131,871 or \$9.42 per square foot of living area.

To demonstrate the subject's assessment was not excessive in relation to its market value the board of review provided sales data on seven comparable multi-family apartment buildings. The comparables ranged in size from 13,162 to 14,723 square feet and contained from 13 to 26 units. These comparables were constructed from 1914 to 1959. The comparables sold from November 1996 to November 2007 for prices ranging from \$735,000 to \$2,175,000 or from \$28,269 to \$132,692 per unit. 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends a lack of uniformity 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 assessments 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 a reduction is not warranted on this basis.

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 Board finds the appellant's analysis was not credible. The Board finds the appellant described the subject incorrectly as containing 2,276 square feet while the assessor's website printout attached to the appellant's petition had the subject containing 15,817 square feet. Additionally, the property record card of the subject provided by the board of review had the subject classified as a 3-15 property with approximately 14,000 square feet and 17 apartments. The Board finds the best evidence describing the subject was provided by the board of review. The Board finds the appellant did not describe the subject correctly either as to size or as to classification. Based on the subject containing approximately 14,000 square feet, the Board finds the appellant did not submit comparables that were similar to the subject in size. The appellant also failed to provide any detail explaining the style, construction, features and number of apartments for the comparables. Furthermore, two of the comparables were not similar to the subject in age. The Board finds the appellant's comparables were not shown to be similar to the subject or to have similar fair cash values to demonstrate that the properties were being disproportionally assessed. As a final point, using the subject's correct size, it has an improvement assessment of \$131,871 or \$9.42 per square foot of living area, below the square foot range established by the appellant's comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was being inequitably assessed.

The Board further finds the board of review submitted information on seven comparable sales with the four most probative being sales #1, #5, #6 and #7 that sold from 2004 to 2007 for prices ranging from \$95,000 to \$132,692 per unit. The subject's total assessment reflects a value of \$46,289 per unit, which is below the range established by the best sales data provided by the board of review. The Board finds this evidence demonstrates the subject's assessment is not excessive in relation to its fair cash value as reflected in the assessment and supports the current assessment of the subject property.

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 M. Louie*

Member

*Shawn R. Lerski*

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: July 23, 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.