



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

APPELLANT: Southport Properties, LLC
DOCKET NO.: 07-25091.001-R-1
PARCEL NO.: 14-32-103-034-0000

The parties of record before the Property Tax Appeal Board are Southport Properties, LLC, the appellant, by attorney Alan D. Skidelsky of Skidelsky & Associates, P.C., 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: \$19,200
IMPR: \$93,414
TOTAL: \$112,614

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with two buildings on one parcel. Building A is a 108-year-old, three-story masonry apartment building that contains three apartment units and 2,880 square feet of building area with a full unfinished basement and central air conditioning. Building B is a 118-year-old, one-story single-family frame dwelling that contains 704 square feet of living area and features a concrete slab foundation and central air conditioning. The property is located in Chicago, North Chicago Township, Cook County.

The appellant's appeal is based on assessment equity although the appellant reported the property as a single two-story structure of six apartment units and a total size of 3,584 square feet of building area. The appellant submitted information on eight comparable properties described as two-story structures of masonry construction that range in size from 2,582 to 3,218 square feet of living area. The dwellings range in age from 8 to 128 years old. Each comparable has the same neighborhood code as the subject property. Seven of the comparables have a full basement, six of which are finished as either an apartment or a recreation room. One comparable has a partial unfinished basement. Five of the comparables have from a one-car to a two-car garage. The comparables have improvement assessments ranging

from \$53,835 to \$72,304 or from \$18.62 to \$22.56 per square foot of living area. The subject's improvement assessment is \$93,414 or \$26.06 per square foot of living area based on a total size of 3,584 square feet.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$75,407 or \$21.04 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$112,614 was disclosed.

As to Building A, the board of review presented descriptions and assessment information on three comparable properties improved with two-story or three-story dwellings of masonry or frame and masonry construction that range in size from 2,920 to 3,096 square feet of living area and contain either two or four apartment units. The dwellings range in age from 113 to 125 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a full unfinished basement, one comparable has central air conditioning, and each has a 1.5-car or a 2-car garage. These properties have improvement assessments ranging from \$76,042 to \$77,889 or from \$22.67 to \$24.90 per square foot of living area. The board of review reported that Building A has an improvement assessment of \$65,106 or \$22.60 per square foot of building area.

As to Building B, the board of review presented descriptions and assessment information on three comparable properties improved with one-story single-family dwellings of frame, masonry or frame and masonry construction. The homes range in size from 844 to 868 square feet of living area. Each has a full unfinished basement and one has a two-car garage. These properties have improvement assessments ranging from \$39,739 to \$45,392 or from \$47.08 to \$52.72 per square foot of living area. The board of review reported that Building B has an improvement assessment of \$23,308 or \$33.10 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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.

The appellant presented data representing that there was one building of 3,584 square feet on the subject parcel. The evidence reveals that there are two separate and distinct buildings on the subject parcel. Thus, the Property Tax Appeal Board finds that the best evidence of assessment uniformity was presented by the board of review in analyzing the two separate structures located on the subject parcel.

The comparables presented by the board of review with regard to Building A had improvement assessments ranging from \$76,042 to \$77,889 or from \$22.67 to \$24.90 per square foot of living area. The subject's improvement assessment for Building A of \$22.60 per square foot of living area is below these comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's improvement assessment for Building A is equitable and a reduction in the subject's assessment is not warranted.

The appellant did not refute the assessment of Building B, so no reduction in Building B's improvement assessment is warranted. However, the board of review presented comparable data regarding Building B with improvement assessments ranging from \$39,739 to \$45,392 or from \$47.08 to \$52.72 per square foot of living area. The subject's improvement assessment for Building B of \$33.10 per square foot of living area is below these comparables. After considering the adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's improvement assessment for Building B is equitable and a reduction in the subject's assessment is not 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.

Donald R. Cuit

Chairman

Frank J. Huff

Member

Mario M. Louie

Member

J.R.

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: August 23, 2013

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.