



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

APPELLANT: Trage Bros.  
DOCKET NO.: 07-25291.001-R-1  
PARCEL NO.: 15-13-202-005-0000

The parties of record before the Property Tax Appeal Board are Trage Bros., the appellant(s), by attorney Melissa K. Whitley, of Marino & Assoc., PC 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:** \$ 11,100  
**IMPR.:** \$ 58,242  
**TOTAL:** \$ 69,342

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel in this appeal is improved with two dwellings. One dwelling consists of a two-story, 90-year-old, two-unit, multi-family dwelling of masonry construction containing 1,560 square feet of living area with two full bathrooms and a partial-unfinished basement. The other dwelling consists of a two-story, 88-year-old, seven-unit, mixed-use building of masonry construction containing 7,500 square feet of building area with six and one-half bathrooms and a partial-unfinished basement. The subject is located in Proviso Township, Cook County.

The appellant, through counsel, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvements as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. Based on the appellant's documents, the four suggested comparables consist of multi-story, mixed-use buildings of masonry construction located within 2.5 miles of the subject. The suggested comparables do not have the same

neighborhood code as the subject. The improvements range in size from 5,760 to 7,763 square feet of building area and range in age from 102 to 122 years old. The comparables contain two and one-half or three and one-half bathrooms and a partial or full-unfinished basement. One comparable has central air-conditioning and one comparable has a one-car detached garage. The comparables contain three, four or five units. The improvement assessments range from \$3.14 to \$5.35 per square foot of building area.

At hearing, the appellant's attorney argued that the appellant's comparables three and four are the most similar to the subject. The appellant's attorney also argued that the subject dwellings contain 9,060 square feet of building area or \$6.43 per square foot. Based on the evidence submitted, 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 total assessment of \$69,342 was disclosed. The subject's multi-family dwelling has an improvement assessment of \$5,824 or \$3.73 per square foot of living area and the mixed-use building has an improvement assessment of \$52,418 or \$6.99 per square foot.

In support of the subject dwellings' improvement assessments, the board of review submitted property characteristic printouts and descriptive data on three suggested comparable properties. The three comparables are improved with two-story, multi-family dwellings of frame or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,822 to 2,075 square feet of living area and range in age from 40 to 114 years old. The comparables contain two or three full bathrooms. Two comparables have a finished or unfinished basement and one comparable has a one-car garage. The improvement assessments range from \$13.84 to \$15.04 per square foot of living area.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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 overcome this burden.

Regarding the multi-family dwelling, the Board finds the board of review submitted three properties as suggested comparables to the subject. These three properties have improvement assessments ranging from \$13.84 to \$15.04 per square foot of living area. The subject's multi-family dwelling has a per square foot improvement assessment of \$3.73 which falls well below the range established by these properties. The appellant failed to provide any equity comparables for the multi-family dwelling. Regarding the mixed-use building, the Board finds the appellant submitted four properties as suggested comparables to the subject. They have improvement assessments ranging from \$3.14 to \$5.35 per square foot of building area. The subject's mixed-use building has a per square foot improvement assessment of \$6.99 which falls above the range established by these properties. However, the Board finds that the appellant's comparables contain three, four or five units, whereas, the subject contains seven units. In addition, two of the comparables are significantly smaller than the subject and the four suggested comparables are inferior overall in age and amenities as compared to the subject. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the evidence submitted is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject's dwellings were inequitably assessed by clear and convincing evidence and a reduction 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Shawn R. Loras*

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: 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.