



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

APPELLANT: George Shorobura
DOCKET NO.: 07-28497.001-R-1
PARCEL NO.: 14-33-400-004-0000

The parties of record before the Property Tax Appeal Board are George Shorobura, the appellant, by attorney George Michael Keane, Jr., of Keane and Keane 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: \$ 21,991
IMPR.: \$ 116,968
TOTAL: \$ 138,959

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two improvements situated on one parcel. Building #1 is a two-story multi-family dwelling of frame construction containing 2,363 square feet of living area. The building is 98 years old and is in above average condition. Its features include three apartment units, a partial basement finished with an apartment, and central air conditioning. Building #2 is a two-story multi-family dwelling of masonry construction containing 1,452 square feet of living area. The building is 128 years old, and its features include two apartment units and a slab foundation.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted evidence on nine comparable properties. The nine comparable properties are described as two or three-story masonry multi-family dwellings that range from 28 to 138 years old. Six of the comparables are located on the same tax block as the subject property, and the other three are located across the street from the subject. Six of the comparables are multi-family apartment buildings, and three are mixed-use buildings that have apartments and a commercial unit. The comparable dwellings range in size from 2,520 to 5,088 square feet of living area, and they have from two

to six apartment units. These properties have improvement assessments ranging from \$14.38 to \$25.47 per square foot of living area. The appellant claims that the subject's improvement assessment is \$116,968 or \$30.66 per square foot of living area. However, that calculation is based on using the combined 2007 improvement assessments for both buildings divided by their combined living areas. 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 its final assessment of the subject totaling \$138,959 was disclosed. The board of review presented descriptions and assessment information on eight comparable properties for the two buildings. The three comparables submitted for building #1 consist of two-story masonry multi-family dwellings that range from 91 to 125 years old. The dwellings range in size from 2,376 to 2,978 square feet of living area. Each building has a full basement: One is unfinished; another is finished with a recreation room; and another is finished with an apartment. Two comparables have two fireplaces and a garage. These properties have improvement assessments ranging from \$30.00 to \$31.92 per square foot of living area.

The five comparables for building #2 consist of two-story masonry dwellings. One of the comparables is a single-family dwelling, and the other four are multi-family buildings with two or four apartment units. The comparables range in age from 114 to 126 years, and they range in size from 1,804 to 2,190 square feet of living area. Two comparables have a full, unfinished basement; two have a full basement finished with an apartment; and one has a crawl-space foundation. Two comparables have a garage. These properties have improvement assessments ranging from \$34.50 to \$39.61 per square foot of living area.

Based on the 2007 assessment information provided by the board of review, building #1 has an improvement assessment of \$69,117 or \$29.24 per square foot of living area, and building #2 has an improvement assessment of \$47,851 or \$32.96 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The subject property consists of two buildings situated on one parcel. Both parties presented assessment data on a total of sixteen equity comparables. The appellant combined the living area of buildings #1 and #2 and then presented eight equity comparables that were said to be comparable to the combined living area. The Board finds that using one larger building is not an accurate comparable for two smaller buildings. The board of review provided information on three equity comparables for building #1 and five comparables for building #2. The Board further finds that the comparables submitted by the board of review for building #1 were generally similar to building #1 in most respects. These comparables had improvement assessments that ranged from \$30.00 to \$31.92 per square foot of living area. Building #1's improvement assessment of \$29.24 per square foot of living area falls below these assessments. The Board further finds that four of the five comparables submitted by the board of review for building #2 were generally similar to building #2 in most respects. These comparables had improvement assessments that ranged from \$34.50 to \$39.61 per square foot of living area. Building #2's improvement assessment of \$32.96 per square foot of living area falls below these assessments. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds that the improvement assessments for both buildings are equitable and a reduction in their assessments 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

Frank J. Huff

Member

Member

Mario M. Louie

Member

Shawn R. Lerbis

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: March 18, 2011

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.