



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

APPELLANT: Bervin Peterson  
DOCKET NO.: 07-29433.001-R-1  
PARCEL NO.: 17-06-216-014-0000

The parties of record before the Property Tax Appeal Board are Bervin Peterson, the appellant, by attorney Deborah M. Petro 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:** \$ 12,449  
**IMPR.:** \$ 87,103  
**TOTAL:** \$ 99,552

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two improvements situated on one parcel. Building #1 is a three-story multi-family dwelling of masonry construction containing 5,382 square feet of living area. The building is 118 years old, and it has four apartment units and a full, unfinished basement. Building #2 is a two-story multi-family dwelling of masonry construction containing 2,508 square feet of living area. The building is 100 years old, and its features include three apartment units and a full, finished basement.

The appellant contends both assessment inequity and overvaluation as the basis of the appeal. In support of the assessment inequity argument, the appellant submitted evidence on three comparable properties for building #1. Equity data was not submitted on building #2. The three comparable properties for building #1 are described as two or three-story masonry multi-family dwellings that range from 13 to 118 years old. The comparables are located on the same block as the subject property. The comparable dwellings range in size from 5,464 to 6,904 square feet of living area, and they have from four to eight apartment units. These properties have improvement assessments ranging from \$9.41 to \$13.77 per square foot of living area. The appellant claims that building #1's improvement

assessment is \$87,103 or \$16.18 per square foot of living area, but that is based on using the combined 2007 improvement assessment for both buildings. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment for building #1.

In support of the overvaluation argument, the appellant presented sales prices for two of the comparable properties. Comparable #1 sold in July 1991 for \$217,500 or \$31.50 per square foot of living area, land included, and comparable #3 in February 1994 sold for \$70,500 or \$12.90 per square foot of living area, land included. However, the appellant's attorney did not address the overvaluation argument in her brief.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$99,552 was disclosed. The board of review presented descriptions and assessment information on seven comparable properties for the two buildings. The three comparables for building #1 consist of three-story masonry multi-family dwellings that range from 98 to 103 years old. The dwellings range in size from 5,442 to 6,009 square feet of living area. Each building has three or six apartment units and a full, unfinished basement. These properties have improvement assessments ranging from \$10.51 to \$12.08 per square foot of living area. The four comparables for building #2 consist of two or three-story masonry multi-family dwellings that are either 116 or 138 years old. The comparable buildings range in size from 2,625 to 3,292 square feet of living area, and they have either two or three apartment units. Three comparables have full, unfinished basements, and one has a full basement finished with an apartment. One building has central air conditioning, and three comparables have a two-car garage. These properties have improvement assessments ranging from \$15.34 to \$19.37 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 \$51,919 or \$9.64 per square foot of living area, and building #2 has an improvement assessment of \$35,184 or \$14.03 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.

Both parties presented assessment data on a total of seven equity comparables for building #1. The Board finds that all of the comparables submitted for building #1 were generally similar in age, size, style, and exterior construction. These comparables had improvement assessments that ranged from \$9.41 to \$13.77 per square foot of living area. Building #1's improvement assessment of \$9.64 per square foot of living area falls within the range established by these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds that building #1's improvement assessment is equitable and a reduction in its assessment is not warranted. The Board also finds the board of review submitted comparables demonstrating building #2 was being equitably assessed.

The Board gives no weight to the appellant's overvaluation argument due to the fact the sales occurred from approximately 13 to 16 years prior to the assessment date at issue.

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

*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.