



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

APPELLANT: Steven Lavoie
DOCKET NO.: 07-29584.001-R-1
PARCEL NO.: 14-33-103-004-0000

The parties of record before the Property Tax Appeal Board are Steven Lavoie, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 24,534
IMPR.: \$ 155,022
TOTAL: \$ 179,556

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. The building has 4,356 square feet of living area, five apartment units, and a partial unfinished basement. Building #2 is a two-story single-family dwelling of masonry construction. The building has 1,400 square feet of living area and a slab foundation. Both buildings are 133 years old, and they are located in Chicago, North Chicago Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant submitted information on three comparable properties, each of which has two improvements. The comparables have the same assigned neighborhood and classification codes as the subject. The comparables for building #1 are multi-family dwellings that are either 113 or 128 years old. The comparables range in size from 3,791 to 6,404 square feet of living area, and they have from three to six apartment units. Two buildings have full unfinished basements, and one has a slab foundation. Each comparable also has a two-flat apartment building, and they range in size from 1,323 to 2,156 square feet of living area.

According to the appellant's attorney, the appellant's comparable properties have improvement assessments ranging from \$18.63 to \$26.89 per square foot of living area, and the subject has an improvement assessment of \$165,790 or \$28.80 per square foot of living area. However, these improvement assessments were calculated by dividing the combined 2007 improvement assessment for each comparable's two buildings by the square foot living area for each comparable's building #1.¹ Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$99,299 or \$22.78 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties for building #1 and four comparable properties for building #2. The comparables for building #1 consist of three-story masonry multi-family dwellings that range in age from 116 to 118 years old. The comparables are located one-quarter mile from the subject. The dwellings range in size from 4,417 to 5,056 square feet of living area, and they have either three or four apartments. Three of the comparables have full, unfinished basements, and one has a full basement finished with an apartment. These properties have improvement assessments ranging from \$22.65 to \$24.57 per square foot of living area.

The comparables for building #2 consist of two-story masonry or frame and masonry single-family dwellings that are either 118 or 125 years old. The comparables are located one-quarter mile from the subject. The dwellings range in size from 1,600 to 1,862 square feet of living area. Two comparables have full unfinished basements, and two have slab foundations. These properties have improvement assessments ranging from \$31.45 to \$34.94 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 \$110,849 or \$25.44 per square foot of living area, and building #2 has an improvement assessment of \$54,941 or \$39.24 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted that the board of review had not presented comparables with two residential buildings on one parcel. Counsel argued that the appellant's comparables were more similar to the subject property, because the appellant's comparables consisted of properties with two residential buildings on one parcel.

¹ The appellant's corrected improvement assessments for building #1 comparables range from \$15.35 to \$23.65 per square foot of living area. For building #2 comparables, the corrected improvement assessments range from \$27.31 to \$36.17 per square foot of living area.

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 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 met this burden.

Both parties presented assessment data on a total of seven equity comparables for building #1. The appellant's comparables #2 and #3 were much larger than the subject's building #1. As a result, these comparables received reduced weight in the Board's analysis. The appellant's comparable #1 and the board of review's comparables were very similar to the subject in age, design, exterior construction, and location. They were also generally similar in size. These comparables had improvement assessments that ranged from \$22.65 to \$24.57 per square foot of living area. Building #1's improvement assessment of \$25.44 per square foot of living area falls above 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 not equitable and a reduction in its assessment to \$24.50 per square foot of living area is warranted.

Both parties presented assessment data on a total of seven equity comparables for building #2. The appellant's comparables for building #2 were multi-family buildings and received reduced weight in the Board's analysis. The board of review's comparables for building #2 were single-family dwellings like the subject. They were also very similar to the subject in age, design, exterior construction, and location, and they were generally similar in size. These comparables had improvement assessments that ranged from \$31.45 to \$34.94 per square foot of living area. Building #2's improvement assessment of \$39.24 per square foot of living area falls above 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 #2's improvement assessment is not equitable and a reduction in its assessment to \$34.50 per square foot of living area is 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

William R. Lerbis

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: June 24, 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.