



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

APPELLANT: David Boykin  
DOCKET NO.: 07-29740.001-R-1  
PARCEL NO.: 20-11-110-004-0000

The parties of record before the Property Tax Appeal Board are David Boykin, the appellant, 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: \$19,040  
IMPR.: \$42,665  
TOTAL: \$61,705**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is a 13,600 square foot parcel improved with a 2-story multi-family dwelling of masonry construction containing 3,011 square feet of living area. The dwelling is 103 years old and features a full, unfinished basement<sup>1</sup>.

The appellant's appeal is based on unequal treatment in the assessment process regarding the subject's land and improvements. The appellant submitted information on three comparable properties described as 2 or 3-story multi-family masonry dwellings that range in age from 95 to 113 years old. The comparable dwellings range in size from 4,676 to 10,866 square feet of living area and are situated on lots that range in size from 7,567 to 10,750 square feet of land area. All comparables feature full, unfinished basements. One has central air conditioning and two have 1 or 2-car garages. The comparables have improvement assessments ranging from \$0.62 to \$7.96 per square foot of living area. The comparables have land assessments of \$1.00 or \$1.40 per square foot of land area. The subject has an improvement assessment of \$14.17 per square foot of living area and a land assessment of \$1.40 per square foot of

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<sup>1</sup> The board of review property characteristics sheet indicates the subject has two fireplaces, but the appellant claims there are no fireplaces. The Board accepts the appellant's claim that the building has no fireplaces.

land area. 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 the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of 2-story multi-family masonry dwellings that range in age from 93 to 113 years old. The dwellings range in size from 3,044 to 3,415 square feet of living area and are situated on lots ranging in size from 2,660 to 5,266 square feet of land area. All comparables feature full basements, two of which are finished. Three have fireplaces and two have 1½ or 2-car garages. These properties have improvement assessments ranging from \$14.30 to \$15.79 per square foot of living area and land assessments of \$2.28 or \$3.48 per square foot of land area. The board of review also disclosed that comparable #4 was purchased in August 2007 for \$961,000. 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 comparables submitted by the appellant are all much larger than the subject, and therefore received less weight in the Board's analysis. The Board finds all four comparables submitted by the board of review were 2-story masonry multi-family dwellings similar to the subject in size and age. However, comparables #3 and #4 submitted by the board of review were most similar to the subject in features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$14.65 and \$14.76 per square foot of living area. The subject's improvement assessment of \$14.17 per square foot of living area is below these two comparables.

The subject's land assessment of \$1.40 per square foot of land area is also supported by comparables, which have land assessments ranging from 1.00 to 3.48 per square foot of land area. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land assessment and improvement assessment are both 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.

*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: December 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.