



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

APPELLANT: Chicago Avenue, LLC
DOCKET NO.: 08-20130.001-C-1
PARCEL NO.: 11-18-330-006-0000

The parties of record before the Property Tax Appeal Board are Chicago Avenue, LLC, 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: \$49,500
IMPR: \$225,768
TOTAL: \$275,268

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with an 84-year-old three-story masonry mixed use commercial/residential building with 30 apartment units and 2,465 square feet of retail area. The building contains 27,399 square feet of total building area. The property is located in Evanston, Evanston Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process and a contention of law that Section 16-185 of the Property Tax Code is applicable to this appeal. Counsel for the appellant reported that a reduction for the subject property was issued by the Property Tax Appeal Board the prior year under Docket No. 07-23006.001-C-1. As such, counsel for the appellant requested that "the 2007 decision be rolled over to the 2008 tax year (the same general assessment period)" with consideration given to the change in the level of assessment of 22% in 2007 to 20% in 2008.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which **a residence occupied by the owner is situated**, such

reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review." [Emphasis added.]

After reviewing the data in this record, there is no indication that this is "owner-occupied" residential real estate that this entitled to application of the provisions of Section 16-185 of the Property Tax Code. Moreover, the appellant in this appeal is not a person, but "Chicago Avenue LLC." Therefore, the Board finds that Section 16-185 of the Property Tax Code is inapplicable to the instant appeal.

In support of the inequity argument, the appellant submitted information on three comparable properties described as two-story to four-story masonry mixed use commercial/residential buildings that range in age from 79 to 107 years old. The comparables range in size from 12,256 to 33,825 square feet of building area and contain from 2 to 26 apartment units each. These comparables have improvement assessments ranging from \$88,993 to \$272,710 or from \$7.26 to \$8.24 per square foot of building area. The subject's improvement assessment is \$246,409 or \$8.99 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$223,227 or \$8.15 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$295,909 was disclosed. The board of review presented a memorandum along with four comparable sales to establish that the subject's estimated market value based on its assessment was not excessive. As the submission of market value evidence in response to the appellant's inequity argument is not responsive, this data submitted by the board of review will not be further analyzed in this decision.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant next proposed a stipulation of \$272,727 in accordance with the Property Tax Appeal Board's Official Rules, Section 1910.55. The proposed assessment reduction would reflect the 2007 assessment of \$300,000 at the new 2008 level of assessment applied to class 3-18 properties of 20% under the Cook County Real Property Assessment Classification Ordinance.

The board of review was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The board of review did respond to the Property Tax Appeal Board by the established deadline and rejected the

proposed stipulation, requesting that the matter be decided on the evidence presented by the parties.

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). 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 met this burden.

The Board has given less weight to appellant's comparable #3 due to its older age, smaller building size and lesser number of apartment units when compared to the subject property. The Board finds comparables #1 and #2 submitted by the appellant were most similar to the subject in size, style, number of apartment units, exterior construction and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$219,656 and \$272,710 or \$8.23 and \$8.06 per square foot of building area, respectively. The subject's improvement assessment of \$246,409 or \$8.99 per square foot of building area is above the range established by the most similar comparables on this record. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: April 20, 2012

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.