



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

APPELLANT: Roy Huffman  
DOCKET NO.: 08-20162.001-R-1  
PARCEL NO.: 17-06-234-045-0000

The parties of record before the Property Tax Appeal Board are Roy Huffman, the appellant, by attorney Adam E. Bossov, of the Law Offices of Adam E. Bossov, P.C. 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: \$ 14,207**  
**IMPR.: \$ 34,936**  
**TOTAL: \$ 49,143**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story, multi-family building of frame and masonry construction. The building is 113 years old and contains 2,200 square feet of building area. Both parties presented the subject's property characteristic sheets, wherein the subject building is described as being of fair quality and in a below average state of repair. Features include two apartment units, a crawl-space foundation, and a one-car detached garage. The subject is classified as a class 2-11 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, West Chicago Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on six suggested comparable properties described as two or three-story, multi-family buildings of frame or masonry construction. The comparable properties have the same assigned classification and neighborhood codes as the subject. The comparables are said to be located from 0.30 to 0.77 of a mile from the subject. The comparable buildings are from 101 to 128 years old and contain from 2,405 to 3,669 square feet of building area with three or four apartment units. The buildings are described as being of average quality, and two of the buildings are described as being

in a below average state of repair. One building has a slab foundation; one has a partial unfinished basement; and four have full basements finished for apartments. One comparable has a two-car detached garage, and another comparable has central air conditioning. The comparables have improvement assessments ranging from \$28,825 to \$47,955 or from \$9.33 to \$14.05 per square foot of building area. The subject's improvement assessment is \$34,936 or \$15.88 per square foot of building area. In the brief, the appellant's attorney requested that the subject's improvement assessment be reduced to \$26,246 or \$11.93 per square foot of building area. In Section 2c of the residential appeal form, counsel requested that the subject's improvement assessment be reduced to \$25,000 or \$11.36 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 \$49,143 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story, multi-family buildings of frame and masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject. One of the comparables is located in the same tax block as the subject, and two comparables are said to be located one-quarter mile from the subject. The buildings are from 101 to 116 years old and contain from 2,016 to 2,240 square feet of building area. The comparables are described as being of average quality, and one of the comparables is listed as being in a below average state of repair. Three buildings have unfinished basements, either full or partial, and one has a full basement finished for an apartment. Each comparable has two apartment units and a two-car detached garage. These properties have improvement assessments ranging from \$37,385 to \$42,124 or from \$16.69 to \$20.89 per square foot of building 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 ten suggested comparables. The Board finds that five of the appellant's six comparables (#1, #3, #4, #5, and #6) were from

26% to 67% larger than the subject. As a result, these comparables received reduced weight in the Board's analysis.

The Board finds the appellant's comparable #2 and the comparables submitted by the board of review were more similar to the subject in size and were also similar in age and location. Additionally, the board of review's comparable #2 was located in the same block as the subject and was most similar to the subject in size, and the board of review's comparable #1 was described as being in a below average state of repair like the subject. Despite differences in foundation, these five comparables were the most similar to the subject and received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$30,752 to \$42,124 or from \$12.79 to \$20.89 per square foot of building area. The subject's improvement assessment of \$34,936 or \$15.88 per square foot of building area falls within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.



Chairman



Member



Member



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: July 20, 2012



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.