



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

APPELLANT: 933 West Irving, Corp
DOCKET NO.: 08-20330.001-R-1
PARCEL NO.: 14-20-202-006-0000

The parties of record before the Property Tax Appeal Board are 933 West Irving, Corp, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C., 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: \$25,010
IMPR: \$92,055
TOTAL: \$117,065**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a three-story building of masonry construction containing 13,841 square feet of building area. The building is approximately 96 years old. The building is described as having one commercial unit and six apartments. The property has a 5,002 square foot site and is located in Chicago, Lake View Township, Cook County.¹ The subject property is classified as a class 3-18 mixed use commercial/residential with apartments property under the Cook County Real Property Assessment Classification Ordinance. Class 3-18 property has an Ordinance level of assessment for the 2008 tax year of 20%.

The appellant's appeal is based on assessment inequity with respect to the improvement assessment. The appellant submitted information on three comparable properties described as class 3-18 properties. The appellant provided copies of pages from the Cook County Assessor's website providing property characteristics for the subject property and the comparables. The comparables were described as ranging in age from 89 to 98 years old and in size from 10,946 to 30,939 square feet of building area. The comparables were also described as having from 4 to 36 units. The comparables have improvement assessments ranging from \$76,780

¹ The description of the subject property was taken from a copy of the subject's property record card submitted by the board of review.

to \$246,684 or from \$6.75 to \$7.97 per square foot of building area. The appellant described the subject property as having 8,550 square feet of building area as reported on the Assessor's printout. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$61,955.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$117,065 was disclosed. The subject's assessment reflects a market value of \$585,325 or \$42.29 per square foot of building area, including land, when applying the Ordinance level of assessment for class 3-18 property of 20%. The subject has an improvement assessment of \$92,055 or \$6.65 per square foot of building area. The board of review submitted a copy of the subject's property record card containing a schematic diagram of the building and a calculation of the subject's improvement size totaling 13,841 square feet of building area.

In support of the assessment the board of review presented descriptions and sales information on seven comparable properties improved with mixed use retail and residential properties that ranged in size from 7,500 to 15,000 square feet of building area. These properties sold for prices ranging from \$370,000 to \$2,800,000 or from \$36.56 to \$212.12 per square foot of building area, including land. 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 the evidence in the record does not support a reduction in the subject's assessment.

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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 not met this burden.

Initially, the Board finds the best evidence of size of the subject building was provided by the board of review. The board of review submitted a copy of the subject's property record card which included a diagram of the subject's building and a calculation of the building's size totaling 13,841 square feet of building area. The Board finds the appellant's evidence did not include a diagram of the subject building or any calculation of the subject's building size by story. Based on this record the Board finds the subject has 13,841 square feet of building area.

The Board finds the equity comparables submitted by the appellant had improvement assessments that ranged from \$6.75 to \$7.97 per square foot of building area. The subject's improvement assessment of \$6.65 per square foot of building area falls below the range established by the only equity comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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

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: November 22, 2013

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.