



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

APPELLANT: Jeffrey Thomas  
DOCKET NO.: 08-20416.001-R-1  
PARCEL NO.: 14-29-111-021-0000

The parties of record before the Property Tax Appeal Board are Jeffrey Thomas, the appellant, by attorney David C. Dunkin, of Arnstein & Lehr 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:** \$15,033  
**IMPR.:** \$66,386  
**TOTAL:** \$81,419

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property contains 3,000 square feet of land area which is improved with two buildings. Building "A" is a class 2-11 2-story multi-family masonry building. The building is 108 years old and contains 2,813 square foot of building area. The building features a partial unfinished basement. Building "B" is a frame building 115 years old containing 819 square feet of living area. The building features a full unfinished basement. The property is located in Chicago, Lake View Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on six comparable properties described as class 2-11, 1½ or 2-story multi-family dwellings of frame or frame and masonry construction. The buildings range in size from 2,725 to 3,036 square feet of living area and range in age from 115 to 118 years. Each of the comparables has the same neighborhood code as the subject property. The comparables feature full basements, five containing finished apartments. One comparable features central air conditioning, one has a fireplace and three have 2-car garages. The comparables have improvement assessments ranging from \$51,639 to \$60,940 or from \$18.97 to \$21.58 per square foot of living area. The subject's improvement assessment of building "A" is \$53,151 or \$18.89 per square foot of living area. The appellant did not submit any comparables for

the subject's building "B". Building "B" has an improvement assessment of \$13,235 or \$16.16 per square foot of living area. The total improvement assessment for both buildings is \$66,386.<sup>1</sup> Based on this evidence, the appellant requested a reduction in the subject's total improvement assessment to \$53,447.

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 two properties comparable to building "B" but did not submit a grid analysis of comparables for building "A". The board of review did submit a property record card for one comparable for building "A". This comparable is described as a 2-story class 2-11 multi-family dwelling of masonry construction. The building is 101 years old and contains 2,609 square feet of living area. Features include a full unfinished basement, central air conditioning and a 2-car garage. This property has an improvement assessment of \$92,875 or \$35.60 per square foot of living area.

The comparable properties for building "B" are improved with 1-story dwellings of frame construction that contain either 966 or 990 square feet of living area. The buildings are either 116 or 121 years old. Each has the same neighborhood code as the subject property. The comparables feature full basements, one with finished area, and 2-car garages. These properties have improvement assessments of \$44,952 and \$47,201 or \$46.53 and \$47.39 per square foot of living 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 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.

Regarding building "A", the Board finds the appellant's comparables #2, #3, #4, #5 and #6 differed substantially from the subject in that they had basement apartments. Therefore these comparables received less weight in the Board's analysis. The

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<sup>1</sup> In the grid analysis, the appellant used the combined improvement assessments for both buildings, but only used the living area of building "A" in calculating the improvement assessment per square foot of living area.

appellant's comparable #1 and the board of review comparable #1 are most similar to the subject's building "A" in location, age, style, size and features. These comparables had improvement assessments of \$21.46 and \$35.60 per square foot of living area. The subject's improvement assessment for building "A" of \$18.89 per square foot of living area which falls below the range established by these most similar comparables. Regarding building "B", the Board further finds the board of review comparable #1 was most similar to the subject's building "B" in location, size, style, age, exterior construction and features. This comparable had an improvement assessment of \$46.53 per square foot of living area. The subject's improvement assessment for building "B" of \$16.16 per square foot of living area is less than the most similar comparable 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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 21, 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.