



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

APPELLANT: William Broderick  
DOCKET NO.: 08-20754.001-R-1  
PARCEL NO.: 14-21-309-020-0000

The parties of record before the Property Tax Appeal Board are William Broderick, the appellant, by attorney Katherine A. O'Dell, of Amari & Locallo 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: \$ 21,521**  
**IMPR: \$ 88,512**  
**TOTAL: \$110,033**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject has 4,250 square feet of land that was improved with a 95 year old, three-story, masonry, multi-family building. The subject's improvement size was 5,175 square feet of building area, and its total assessment is \$110,033.

The appellant, via counsel, argued that the subject property was improperly classified as residential property when it should be classified as vacant land. It was purchased by a real estate developer in August 2008 for \$1,000,000 for a condominium conversion project. As evidence, the taxpayer submitted: a building permit dated October 8, 2008 for demolition of the subject property; black and white photographs of the 'old' subject property and the 'new' subject property, purporting to show a vacant lot; and three suggested vacant land comparables. Based on this analysis, the appellant requested a reduction in the subject's assessment due to a change in classification.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$110,033. In support of the subject's assessment, the board of review submitted descriptive and assessment data, as well as black and white photographs, relating to four suggested comparables located within the subject's neighborhood. The properties are improved

with a three-story, masonry, multi-family dwelling. They range in size from 4,551 to 5,754 square feet of living area and in improvement assessment from \$17.40 to \$21.09 per square foot of living area. Amenities for the properties include three or six full baths and six to thirteen bedrooms. The county also submitted a printout indicating the subject was sold in August 2008 for \$1,000,000. As a result of its analysis, the board requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is not warranted.

In addressing the appellant's classification argument, the Board finds the appellant is not entitled to relief based on the evidence contained in the record. Although the appellant provided the Board with before and after photographs of the subject property, the latter is illegible and does not identify the subject property. Additionally, although the appellant provided a building permit for demolition, he failed to include a paid demolition receipt that would specify the date the demolition of the subject occurred. Furthermore, the unrebutted evidence indicates a three-flat building existed on the property for the first 10 months of the 2008 tax year. As such, the subject is not entitled to be reclassified as vacant land during 2008.

As such, the Board finds that the subject's classification for the 2008 tax year is correct and that a reduction in the subject's assessment is not warranted based on a lack of evidence contained in the record.

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 M. Louie*

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: December 20, 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.