



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

APPELLANT: Patrick O'Sullivan
DOCKET NO.: 08-21103.001-R-1
PARCEL NO.: 14-20-316-041-0000

The parties of record before the Property Tax Appeal Board are Patrick O'Sullivan, the appellant, by attorney James E. Doherty of Thomas M. Tully & Associates 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: \$15,294
IMPR.: \$49,797
TOTAL: \$65,091

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two improvements situated on one parcel of land. The first building is a two-story two-unit residence containing 2,318 square feet of living area. The structure is of masonry construction and is 110 years old. Features of the building include a full unfinished basement. The second building is a one-story frame single-family residence containing 704 square feet of living area. This building is listed as 112 years old. Features include a partial unfinished basement. The subject property is located in Chicago, Lake View Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal on building #1. Equity data was not submitted on building #2. The appellant submitted information on four comparable properties described as two-story frame or masonry dwellings that range in age from 99 to 119 years old. The comparable dwellings range in size from 2,376 to 2,902 square feet of living area. Features include partial or full basements. Two of comparables had apartment living area in their basements. The comparables have improvement assessments ranging from \$35,408 to \$49,020 or from \$13.47 to \$17.31 per square foot of living area. The appellant's analysis indicates the subject dwelling

has an assessment of \$49,797 or \$21.48 per square foot of living area. However, the appellant's analysis did not disclose that the subject parcel contains two separate dwellings. The appellant's assessment analysis uses the subject parcels total improvement assessment for both dwellings, but only uses the size and characteristics of the larger two-unit dwelling in support of the inequity claim.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$65,091 was disclosed. The two dwellings have improvement assessments of \$16.25 and \$17.23 per square foot of living area.

In support of the subject dwellings' improvement assessments, the board of review offered property characteristic sheets for each dwelling contained on the subject parcel. For the dwelling that contains 2,318 square feet of living area, the board of review submitted four comparables consisting of two-story dwellings of masonry construction that are between 89 and 113 years old and are located within the subject's general assessment area. All of the comparables have full basements; with one have a finished recreation room in the basement. All four comparables have two-car garages. The comparables range in size from 2,076 to 2,332 square feet of living area and have improvement assessments ranging from \$24.96 to \$27.81 per square foot of living area. This subject dwelling has an improvement assessment of \$37,668 or \$16.25 per square foot of living area.

For the dwelling that contains 704 square feet of living area, the board of review submitted a separate "Notes on Appeal" and a property characteristic sheet but did not submit any assessment comparables or assessment analysis. This subject dwelling has an improvement assessment of \$12,129 or \$17.23 per square foot of living area.

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 Property Tax Appeal Board further finds a reduction in the subject property's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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 not overcome this burden.

The appellant argued the subject property's improvements were inequitably assessed. The Board accords the appellant's inequity claim little weight. The Board finds the appellant failed to disclose that the subject parcel contains two individual dwellings containing 2,318 and 704 square feet of living area,

respectively. Thus, the Board finds the comparative analysis submitted by the appellant wherein only one of the subject dwelling's characteristics was analyzed using both dwellings' assessments resulted in a flawed analysis and an incorrect assessment conclusion.

The Board further finds the comparables submitted by the board of review and the appellant for dwelling number 1 supports the dwelling's improvement assessment. For this dwelling the comparables have varying degrees of similarity when compared to the subject. The board of review submitted assessment information on four comparables which have improvement assessments ranging from \$24.96 to \$27.81 per square foot of living area. The subject's improvement assessment of \$16.25 falls below the range established by the board of review's assessment comparables. The Board further finds that building #1's improvement assessment of \$16.25 falls within the range established by the appellant's assessment comparables of from \$13.47 to \$17.31 per square foot of living area.

For the dwelling that contains 704 square feet of living area, the Board finds that the appellant has failed to produce any substantive evidence to challenge the correctness of the subject's improvement assessment.

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 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 parties disclose 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 Property Tax Appeal Board finds that the appellant has not proven by clear and convincing evidence that the subject's improvements were inequitably assessed. Therefore 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.

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.