



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

APPELLANT: Luke Kelly
DOCKET NO.: 08-21334.001-R-1
PARCEL NO.: 14-19-315-003-0000

The parties of record before the Property Tax Appeal Board are Luke Kelly, 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: \$12,241
IMPR.: \$37,192
TOTAL: \$49,433

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-unit 1.5-story multi-family dwelling of frame construction containing 1,690 square feet of living area. The dwelling was 124 years old. Features of the dwelling include a partial basement and a two-car detached garage. The basement has apartment living area finish. The property has a 3,100 square foot site and 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 two or three-story dwellings of masonry or frame construction that ranged in size from 2,112 to 3,447 square feet of living area. The buildings ranged in age from 83 to 117 years old. Each comparable has the same neighborhood code as the subject property and are located on North Seeley, the same street as the subject. Four of the comparables have either a partial or full basement. One comparable has recreation room finish in the basement and one comparable has a basement apartment. Three of the comparables have central air conditioning. Five of the comparables have either 2 or 2.5-car garages. The comparables have improvement assessments ranging from \$37,192 to \$50,612 or from \$14.56 to \$19.02 per square foot of living area. The appellant also calculated an opinion of market value per square

foot based on the comparables' assessments. These values ranged from \$91.00 to \$118.88 per square foot. The subject's improvement assessment is \$37,192 or \$22.01 per square foot of living area. The appellant calculated the market value of the subject being \$137.55 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$29,744 reflecting a market value of \$110 per square foot of living area.

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 four comparable properties improved with 1.5-story multi-family dwellings of frame construction that range in size from 1,582 to 1,683 square feet of living area. The dwellings ranged in age from 103 to 118 years old. Features of the comparables include two-car garages. Three of the comparables have full basements; with one comparable having a finished recreation room in the basement. These properties have improvement assessments ranging from \$37,862 to \$43,321 or from \$23.30 to \$25.17 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.

The parties to the appeal submitted a total of ten comparables for the Board's consideration. The Board finds the appellant's comparables are the most similar to the subject in location and the board of review's comparables are most similar in size, style features and age. All of the appellant's comparables are significantly larger than the subject and were given less weight. In addition, comparables #2 and #3 were given diminished weight for lack of a basement. Appellant's comparable #3 was also a three-story building, which is a different style as the subject. The Board finds that overall, except for location, the board of review's comparables are the most similar to the subject property. These comparables had improvement assessments that ranged from \$23.30 to \$25.74 per square foot of living area. The subject's improvement assessment of \$22.01 per square foot of living area falls below the range established by the best

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. Therefore, the Property Tax Appeal Board finds that 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

Mark 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.