



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

APPELLANT: The Humphrey Apts LLC  
DOCKET NO.: 08-21557.001-C-1  
PARCEL NO.: 16-08-123-028-0000

The parties of record before the Property Tax Appeal Board are The Humphrey Apts LLC, the appellant, by attorney Thomas W. Weaver in Oak Park, and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$ 48,478  
**IMPR.:** \$ 169,614  
**TOTAL:** \$ 218,092

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a three-story apartment building containing 25,128 square feet of building area. The building has 30 apartments, a basement, is of brick construction and is approximately 92 years old. The improvement is situated on a 27,702 square foot site. It is classified as a class 3-15 apartment building under the Cook County Real Property Assessment Classification Ordinance and is located in Oak Park, Oak Park Township, Cook County.

The appellant contends the improvement assessment of the subject property is inequitable. In support of this argument the appellant submitted descriptive and assessment information on five comparables. The comparables are improved with three-story, class 3-15 apartment buildings that range: in size from 21,788 to 42,424 square feet of building area; from 26 to 43 apartment units; and in age from 84 to 95 years old. The data provided by the appellant indicated the comparables had improvement assessments ranging from \$114,935 to \$284,344 or from \$5.28 to \$7.17 per square of building area. The appellant also indicated the subject had an improvement assessment of \$251,651 or \$10.01

per square foot of building area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$164,713 or \$6.55 per square foot of building area.

The board of review submitted its "Board of Review-Notes on Appeal" wherein its final assessment of the subject totaling \$300,129 was disclosed. The subject's assessment reflects a market value of \$1,500,645 or \$59.72 per square foot of building area, including land, when applying the 2008 level of assessment for class 3 property as set forth in the Ordinance of 20%.

In support of the assessment, the board of review submitted the property record card, field sketch and black and white photograph of the subject. In addition, the board of review presented seven suggested sales comparables of multi-family, apartment buildings which were 39 to 82 years old. The comparables ranged in size from 22,776 to 27,425 square feet of building area and had 21 to 81 apartment units. The comparables sold between April 2003 and January 2009 for prices ranging from \$1,280,000 to \$4,750,000.

The board of review did not substantively respond to the appellant's lack of uniformity argument. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's counsel indicated that the Board granted an assessment reduction for the subject property in the previous triennial based on similar evidence and facts.

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 supports a reduction in the subject's assessment.

The appellant contends assessment inequity 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

The appellant in this appeal submitted assessment information on five assessment comparables to demonstrate the subject was inequitably assessed. These comparables had improvement assessments that ranged from \$5.28 to \$7.17 per square foot of building area. The comparables were all similar to the subject. The subject has an improvement assessment of \$10.01 per square foot of building area, which is above the range established by the comparables. The board of review did not submit any evidence to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board (See 86

Ill.Admin.Code §1910.40(a)). Based on the testimony and the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the subject's improvement assessment is 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.