



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

APPELLANT: Lynn Boeke
DOCKET NO.: 08-21680.001-R-1
PARCEL NO.: 16-07-311-006-0000

The parties of record before the Property Tax Appeal Board are Lynn Boeke, the appellant, by attorney Joel R. Monarch 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: \$8,323
IMPR.: \$85,078
TOTAL: \$93,401**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story six unit apartment building of masonry construction containing 6,907 square feet of building area. The subject building is classified under the Cook County Classification Ordinance as a class 2-11 property. The building is 110 years old. Features of the building include a full unfinished basement. The property has a 6,120 square foot site and is located in Oak Park, Oak Park Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on five comparable properties described as two or three-story multi-unit apartment buildings of masonry construction that ranged in size from 6,480 to 8,034 square feet of living area. The buildings ranged in age from 41 to 58 years old. The comparables are all either 9 or 10 unit apartment buildings classified under the Cook County Classification Ordinance as class 3-14 properties. The comparables have improvement assessments ranging from \$44,148 to \$70,739 or from \$6.60 to \$8.96 per square foot of building area. The subject's improvement assessment is \$85,078 or \$12.32 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$52,531 or \$7.61 per square foot of building 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 two-story multi-unit dwellings of masonry construction that range in size from 2,596 to 3,480 square feet of living area. Three of the buildings are 95 years old and the fourth comparable is 115 years old. Each has the same neighborhood code as the subject property and is classified as a 2-11 property, the same as the subject. Features of the comparables include a full basement and two-car garage. One comparable has a finished apartment in the basement. One comparable has one fireplace and one comparable has two fireplaces. These properties have improvement assessments ranging from \$38,004 to \$55,400 or from \$14.64 to \$16.67 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 nine properties for the Board's consideration. The Board finds neither party submitted comparables that were particularly similar to the subject in both age and size. The board of review submitted four comparables that ranged in size from 2,596 to 3,480 square feet of building area. These properties are from 50% to 62% smaller than the subject property. Accepted real estate theory provides that all factors being equal, as the size of a property increases, it's per unit value decreases. The Board finds that the comparables suggested by the board of review are too dissimilar in size when compared to the subject to derive an accurate indication of the correct assessment for the subject property. The appellant submitted five comparables that ranged in age from 41 to 58 years old. The subject property is 110 years old. In addition to the significant age disparity between the comparables and the subject property, the Board also gave little weight to the assessments of the appellant's comparables. A review of the property characteristic sheets submitted by the appellant for each comparable indicates that the assessments are "partial assessments". The appellant offered no explanation concerning the nature of the comparables' 2008 assessed values as

being complete and an accurate reflection of the properties' value.

In conclusion, the Board finds both parties submitted properties with improvement assessments ranging from \$6.60 to \$16.57 per square foot of building area. The subject's improvement assessment of \$12.32 per square foot of building area is within the range established by both parties' comparables. 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

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: August 23, 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.