



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

APPELLANT: Dave Waddick
DOCKET NO.: 08-21917.001-R-1
PARCEL NO.: 28-11-300-016-0000

The parties of record before the Property Tax Appeal Board are Dave Waddick, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. 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: \$ 1,320
IMPR.: \$ 21,275
TOTAL: \$ 22,595

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story, mixed-use and multi-family building of masonry construction. The building is 63 years old and contains 2,500 square feet of building area. Features of the building include three apartment units, a commercial unit, a partial unfinished basement, and a one-car garage. The subject is classified as a class 2-12 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Midlothian, Bremen Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story buildings of masonry or frame and masonry construction. The comparables have the same neighborhood and classification codes as the subject. The comparables are from 32 to 47 years old and range in size from 1,468 to 6,391 square feet of building area. Each building is mixed-use and multi-family with one or two commercial units and from two to five apartment units. Three comparables have unfinished basements, either full or partial, and one has a slab foundation. Two comparables have central air conditioning, and one has a garage. The comparables have improvement assessments ranging from \$4,752 to \$41,457 or \$3.24 to \$7.67 per square foot

of building area. The comparable assessed at \$4,752 or \$3.24 per square foot of building area has an improvement assessment that is prorated with one or more additional parcels; however, assessment information for additional parcels was not provided. The subject's improvement assessment is \$21,275 or \$8.51 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$15,229 or \$6.09 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$22,595 was disclosed. The board of review presented descriptions and assessment information on two comparable properties consisting of two-story buildings of masonry construction. The comparables have the same neighborhood and classification codes as the subject. One is located in the same block as the subject, and the other is located one-quarter mile from the subject property. Each building is mixed-use and multi-family with three or four apartment units and one commercial unit. The comparables are 53 and 47 years old and contain 3,150 and 3,000 square feet of building area, respectively. Both have partial unfinished basements and a garage. These properties have improvement assessments of \$26,211 and \$26,107 or \$8.32 and \$8.70 per square foot of building area, respectively. 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Both parties presented assessment data on a total of six equity comparables. The appellant's comparables #1, #3, and #4 were much larger in size than the subject and received reduced weight in the Board's analysis. The appellant's comparable #2 also received reduced weight because it was much smaller than the subject and its assessment information was not complete. The Board finds the board of review's comparable #1 was located in the same block as the subject and was the most similar in age. In addition, the board of review's comparable #2 was the most similar to the subject in size and was very similar in location, design, and exterior construction. Due to their similarities to the subject, these two comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$26,211 and \$26,107 or \$8.32 and \$8.70 per square

foot of building area, respectively. The subject's improvement assessment of \$21,275 or \$8.51 per square foot of building area falls between the improvement assessments of the best comparables on a per square foot basis. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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

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.