



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

APPELLANT: Marvin Zwass  
DOCKET NO.: 08-23456.001-R-1 through 08-23456.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Marvin Zwass, the appellant, by attorney Michael Griffin 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-23456.001-R-1	17-33-300-004-0000	5,118	4,368	\$9,486
08-23456.002-R-1	17-33-300-005-0000	5,118	39,320	\$44,438

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two parcels that are improved with a three-story, mixed-use commercial and multi-family building of masonry construction. The building is 118 years old and contains 12,552 square feet of building area. Features of the building include six apartment units, two commercial units, a full unfinished basement, central air conditioning, and a four-car detached garage.<sup>1</sup> The subject is classified as a class 2-12 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, South Chicago Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two or three-story masonry or stucco buildings that range in age from 97 to 121 years old. One comparable had a prorated or partial year assessment. The

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<sup>1</sup> The board of review produced two different sets of property characteristic sheets for the subject property. One set with proposed 2008 assessments described the subject as having 12,552 square feet of building area with central air conditioning and a four-car garage. Another set with proposed 2009 assessments described the subject as having 13,281 square feet of building area and neither central air conditioning nor a garage. Since both parties used the 2008 information on their grids, the Board accepts that, for the purposes of this 2008 appeal, the subject property had 12,552 square feet of building area with central air conditioning and a four-car garage.

comparables range in size from 6,000 to 11,800 square feet of building area. Two comparables have central air conditioning. The appellant did not provide any information on the comparables' foundations. The comparables have full-year improvement assessments ranging from \$17,306 to \$38,908 or \$2.21 to \$3.30 per square foot of building area. The subject's improvement assessment is \$43,688 or \$3.48 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$36,244 or \$2.89 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 \$53,924 was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of three-story, mixed-use commercial and multi-family buildings of masonry construction. The buildings have the same neighborhood and classification codes as the subject. The buildings are either 105 or 115 years old and contain from 6,564 to 7,545 square feet of building area based on underlying data sheets. Each building has a commercial unit and either three or six apartment units. Each comparable has a two-car detached garage and an unfinished basement, either full or partial. One building has central air conditioning. These properties have improvement assessments ranging from \$32,772 to \$41,395 or \$4.48 to \$6.10 per square foot of building 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 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. All of the comparables submitted were two or three-story masonry or stucco buildings that were generally similar to the subject in age. However, the Board notes that all of the comparables submitted had less building area than the subject. As a group, the comparables had improvement assessments that ranged from \$17,306 to \$41,395 or from \$2.21 to \$6.10 per square foot of building area. The subject's improvement assessment of \$43,688 or \$3.48 per square foot of building area is supported by these assessments. The subject's improvement assessment on a per square foot basis falls within the range established by the six comparables. 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.

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 taxation 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 appellant disclosed 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 Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Marko M. Louie*

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: May 18, 2012

*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.