



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

APPELLANT: Carol Starkman  
DOCKET NO.: 08-23493.001-R-1  
PARCEL NO.: 17-33-118-002-0000

The parties of record before the Property Tax Appeal Board are Carol Starkman, 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:

**LAND:** \$ 6,374  
**IMPR.:** \$ 35,142  
**TOTAL:** \$ 41,516

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a three-story, mixed-use commercial and multi-family building of masonry construction. The building is 115 years old and contains 4,524 square feet of building area. The building has four apartment units, one commercial unit, and a partial unfinished basement. 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 four comparable properties that are classified as class 2-12, mixed-use commercial and multi-family buildings. The buildings have masonry exterior construction, but the appellant did not disclose the number of stories in each building. Based on their parcel index numbers, two of the comparables are located in the same block as the subject property, and another comparable is located on the same street, one block away. The buildings range in age from 90 to 115 years old and in size from 3,615 to 10,255 square feet of building area. Three comparables have a garage. The appellant did not provide any information on the comparables' foundations. The comparables have improvement assessments ranging from \$26,260 to \$54,726 or \$5.34 to \$7.26 per square foot of building area. The subject's correct improvement assessment

for 2008 is \$35,142 or \$7.77 per square foot of building area.<sup>1</sup> Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$24,142 or \$5.34 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 \$41,516 was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of two-story masonry buildings that range in age from 80 to 90 years old. The comparables have the same neighborhood and classification codes as the subject. One of the comparables is located on the same street as the subject property, one block away. The buildings are mixed-use commercial and multi-family, and they have from three to five apartment units and one or two commercial units. The comparables contain from 3,572 to 4,040 square feet of building area. Each building has an unfinished basement, either full or partial. Two comparables have central air conditioning, and two have a detached garage. These properties have improvement assessments ranging from \$33,134 to \$36,068 or \$8.93 to \$9.56 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 seven equity comparables. All of the comparables submitted were mixed-use commercial and multi-family masonry buildings like the subject property, and they were generally similar to the subject in age. However, the appellant's comparables #1 and #2 were much larger in building area and received reduced weight in the Board's analysis. The Board finds the board of review's comparable #1 was the most similar to the subject in building area and the appellant's comparable #4 was identical in age. In addition, the appellant's comparables #3 and #4 and the board of review's comparables #2 and #3 were generally similar to the subject in building area. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from

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<sup>1</sup> The appellant entered the subject's 2007 assessments in part 2c and section V of the residential appeal form.

\$26,260 to \$36,068 or \$6.87 to \$9.56 per square foot of building area. The subject's improvement assessment of \$35,142 or \$7.77 per square foot of building area falls within the range established by the most similar 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

*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: April 20, 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.