



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

APPELLANT: Theodore Tetzlaff
DOCKET NO.: 08-24380.001-R-1
PARCEL NO.: 17-04-211-023-0000

The parties of record before the Property Tax Appeal Board are Theodore Tetzlaff, the appellant, by attorney James E. Doherty, of Thomas M. Tully & Associates 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: \$54,120
IMPR: \$302,546
TOTAL: \$356,666**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with two dwellings on the same parcel. Dwelling "A" is a class 2-09, 3-story masonry dwelling. The dwelling is 123 years old and contains 6,560 square feet of living area. It features a full unfinished basement, central air conditioning and 4 fireplaces. Dwelling "B" is a class 2-05, 2-story masonry dwelling. The dwelling is 123 years old and contains 1,075 square feet of living area with a garage on the first floor and living area on the second floor. This dwelling is on a slab foundation. The property has a 6,600 square foot site and is located in Chicago, North Chicago Township, Cook County.

The appellant's appeal is based on assessment equity and contention of law. The appellant submitted information on four comparable properties described as class 2-09 dwellings of masonry construction that range in size from 7,652 to 9,656 square feet of living area. The dwellings range in age from 114 to 121 years. No information was provided regarding the neighborhood codes of the comparables or the number of stories of the comparables. Features include full basements, two with finished area, central air conditioning and 1 to 9 fireplaces. Three comparables feature 1½, 2½, or 3-car garages. The comparables have improvement assessments ranging from \$197,252 to \$324,673 or from \$20.43 to \$37.58 per square foot of living area.

The subject's improvement assessment of building "A" is \$245,029 or \$37.35 per square foot of living area. Building "B" has an improvement assessment of \$57,515 or \$53.50 per square foot of living area. The subject's total improvement assessment is \$302,546.

In a brief, the appellant's attorney also claimed the upstairs apartment in building "B" was vacant all of 2008 and should have an occupancy factor of 10% applied to improvement "B". Based on this evidence, the appellant requested a reduction in the subject's total improvement assessment to \$214,031.

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 properties comparable to building "A" and three properties comparable to building "B". The building "A" properties are improved with 2 or 3-story class 2-09 dwellings of masonry construction that range in size from 5,091 to 6,310 square feet of living area. The buildings range in age from 37 to 116 years. Each has the same neighborhood code as the subject property. Three of the comparables feature full basements, two with finished area, and one is on slab foundation. Three comparables feature 1 or 2-car garages and three have 2, 3 or 7 fireplaces. All four comparables feature central air conditioning. These properties have improvement assessments ranging from \$240,759 to \$302,670 or from \$46.06 to \$47.97 per square foot of living area.

Building "B" comparable properties are improved with 2-story class 2-05 dwellings of masonry construction that range in size from 1,000 to 1,701 square feet of living area. The buildings range in age from 70 to 109 years. Each has the same neighborhood code as the subject property. One of the comparables features a full unfinished basement and two are on slab foundations. The properties feature central air conditioning. One comparable has a fireplace and one features a 2½-car garage. These properties have improvement assessments ranging from \$61,027 to \$115,224 or from \$56.93 to \$67.74 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's contention of law argument was given little weight. The appellant argues the market values of comparable properties justified a reduction. The basis for this assertion was conversion of the assessments of the comparables to an estimated market value using the level of assessments in Cook County. Thus, this is no different from analyzing the "raw" assessments as discussed herein previously and no sales were

provided to establish market value. The Board gave this argument little weight.

The appellant also 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 Board finds the appellant's comparable #4 and the board of review comparable #2 of the building "A" comparables most similar to the subject's building "A" in size, style, age, exterior construction and features. These comparables had improvement assessments ranging from \$37.58 to \$47.29 per square foot of living area. The subject's improvement assessment for building "A" of \$37.35 per square foot of living area falls below the range established by these most similar comparables. The Board further finds the board of review comparable #1 of the class 2-05 comparables was most similar to the subject's building "B" in location, size, style, age, exterior construction and features. This comparable had an improvement assessment of \$61.03 per square foot of living area. The subject's improvement assessment for building "B" of \$53.50 per square foot of living area falls below this most similar comparable in this record. 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.

Regarding the vacancy argument, the Board finds the appellant submitted no evidence of market value or vacancy rates for similar type properties. Without this evidence the Board finds it impossible to know if the vacancy rate is a result of location, economics, poor management, above market asking rents or any of a number of other relevant factors that were not disclosed. The Board finds there is no credible evidence in the record to indicate the market value reflected in the assessment is not indicative of the subject's value in 2008 when vacancy is considered. The Board further finds no explanation for the occupancy factor of 10% was given. Rather, the appellant's attorney simply stated the occupancy rate, applied the purported rate to the improvement assessment and argued the calculation justified a significant assessment reduction. The Board finds this evidence is insufficient to support a reduction in the subject's improvement assessment.

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

Frank J. Huff

Member

Mark Morris

Member

J.R.

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: May 24, 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.