



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

APPELLANT: Burley-Mackinaw, LLC  
DOCKET NO.: 08-27528.001-R-1  
PARCEL NO.: 17-05-115-011-0000

The parties of record before the Property Tax Appeal Board are Burley-Mackinaw, LLC, the appellant, by attorney Michael J. Hagerty 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: \$ 10,919**  
**IMPR.: \$ 32,755**  
**TOTAL: \$ 43,674**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story, mixed-use building of masonry construction. The building is 110 years old and contains 2,880 square feet of building area. Features of the building include four apartment units, a commercial unit, a partial unfinished basement, and a one and one-half 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 Chicago, West Chicago Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted incomplete information on four comparable properties described as mixed-use buildings of masonry construction. In the grid analysis, the appellant did not disclose the comparables' story height.<sup>1</sup> The comparables have the same neighborhood and classification codes as the subject and are located from 0.02 to 0.7 of a mile from the subject property. The comparables range in age from 107 to 128 years and contain from 3,602 to 5,538 square feet of building area. The buildings have from two to five apartment units;

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<sup>1</sup> The appellant did provide photographs of each comparable property. Based on the photographic evidence, comparable #1 is a three-story building, and comparables #2 and #3 are two-story buildings. However, photographic evidence was inconclusive regarding comparable #4's story height.

however, the appellant did not disclose information regarding the comparables' foundations and the number of commercial units. The comparables have improvement assessments ranging from \$22,788 to \$30,096 or \$5.25 to \$7.52 per square foot of building area. The subject's improvement assessment is \$32,755 or \$11.37 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$18,036 or \$6.26 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 \$43,674 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story, mixed-use buildings of masonry construction. The comparables all have the same neighborhood and classification codes as the subject. The buildings range in age from 108 to 125 years and contain from 2,670 to 3,312 square feet of building area. Each comparable has a partial unfinished basement, three or four apartment units, and one commercial unit. Two comparables have garages. These properties have improvement assessments ranging from \$34,876 to \$40,339 or \$11.47 to \$13.06 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 eight equity comparables. The Board finds that the appellant's comparables had considerably more building area than the subject. In addition, the appellant did not provide information concerning the comparables' foundations and the number of commercial units. As a result, the appellant's comparables received reduced weight in the Board's analysis. The Board finds the comparables submitted by the board of review were most similar to the subject in size and foundation and were very similar in exterior construction, story height, and age. 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 \$34,876 to \$40,339 or \$11.47 to \$13.06 per square foot of building area. The subject's improvement assessment of \$32,755 or \$11.37 per square foot of building area falls below 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.

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: September 20, 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.