



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

APPELLANT: Michael Byrne
DOCKET NO.: 08-27529.001-R-1
PARCEL NO.: 20-25-227-028-0000

The parties of record before the Property Tax Appeal Board are Michael Byrne, 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: \$ 4,092
IMPR.: \$ 26,886
TOTAL: \$ 30,978

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 78 years old and contains 6,500 square feet of building area. Features of the building include four apartment units, a commercial unit, and a partial unfinished basement.¹ 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, Hyde Park Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted incomplete information on three comparable properties described as mixed-use buildings of masonry construction. In the grid analysis, the appellant did not provide each comparable's story height. However, based on photographic evidence provided by the appellant, two comparables appear to be two-story buildings, and one comparable appears to be a one-story building. The comparables have the same classification code as the subject, but each comparable has a different neighborhood code than the subject. The comparables are located from 0.6 to 1.3 miles from

¹ The appellant claims that the subject has two apartment units; however, the appellant did not produce any evidence in support of this claim. The board of review claims the subject has four apartment units and submitted the subject's property characteristic sheet in support of this claim.

the subject property. The comparables range in age from 76 to 88 years and contain from 4,440 to 6,376 square feet of building area. The comparables have either two or four apartment units. However, the appellant did not provide any information on the number of commercial units and the comparables' foundations. The comparables have improvement assessments ranging from \$15,071 to \$19,991 or \$3.14 to \$3.72 per square foot of building area. The subject's improvement assessment is \$26,886 or \$4.14 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$22,208 or \$3.42 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 \$30,978 was disclosed. The board of review presented a description and assessment information on a comparable property that is described as a two-story, mixed-use building of masonry construction. The comparable has the same neighborhood and classification codes as the subject. The comparable is located in the same tax block as the subject property. The building is 88 years old and contains 4,240 square feet of building area. Features include four apartment units, three commercial units, and a full unfinished basement. This property has an improvement assessment of \$24,293 or \$5.73 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 four equity comparables. Based on photographic evidence provided by the appellant, the Board finds the appellant's comparable #2 differed from the subject in story height. In addition, the appellant's comparables had a different assigned neighborhood code than the subject, and comparables #1 and #3 were located 0.8 and 1.3 miles from the subject, respectively. The Board further finds that the appellant submitted limited information on the comparable properties. In the grid analysis, the appellant did not list any information on the comparables' foundations and the number of commercial units. Consequently, the Board gave little weight to the appellant's comparables due to the differences noted above and the lack of descriptive information about the improvements.

Although the board of review provided only one suggested comparable property, the board of review completed its grid analysis and provided information regarding the comparable's foundation, story height, and the number of commercial units. The board of review also provided the comparable's property characteristic sheet. After analyzing the information provided, the Board finds the board of review's comparable #1, despite having less building area than the subject, was located in the same tax block as the subject and was very similar to the subject in age, story height, exterior construction, and foundation. The board of review comparable had four apartment units like the subject, as well as three commercial units. Due to its greater similarities to the subject, this comparable received the most weight in the Board's analysis. The board of review comparable had an improvement assessment of \$24,293 or \$5.73 per square foot of building area. The subject's improvement assessment of \$26,886 or \$4.14 per square foot of building area is less than the board of review comparable's improvement assessment 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.

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: 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.