



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

APPELLANT: Clybourn & Sheffield, LLC
DOCKET NO.: 08-30642.001-R-1
PARCEL NO.: 14-32-403-032-0000

The parties of record before the Property Tax Appeal Board are Clybourn & Sheffield, LLC, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC 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: \$ 19,872
IMPR.: \$ 100,897
TOTAL: \$ 120,769

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two improvements situated on one parcel. Both buildings are multi-family dwellings of masonry construction. The buildings are 120 years old. Building #1 is a three-story dwelling that contains 1,960 square feet of living area with three apartment units and a full unfinished basement. Building #2 is a two-story dwelling that contains 1,428 square feet of living area with two apartment units and a full finished basement. The subject property is classified as class 2-11 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, North Chicago Township, Cook County.

In section 2d of the residential appeal form, the appellant's attorney indicated that the appeal was being based on a contention of law and assessment equity, and counsel submitted a brief in support of this. At the top of page one of the residential appeal form, counsel further indicated the 2008 appeal was a "rollover"¹ from a previous decision issued by the Property Tax Appeal Board. The appellant submitted a copy of a

¹ Layman's term referring to owner-occupied properties subject to provisions of the Property Tax code, in particular §16-185 (35 ILCS 200/16-185). The subject property is not reported to be an owner-occupied residence.

decision issued by the Property Tax Appeal Board disclosing the subject property was the subject matter of an appeal before the Property Tax Appeal Board under docket number 07-30880.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property based upon a stipulation of the parties to \$113,740.² In section 2c of the residential appeal form, counsel requested that the subject's 2008 total assessment be reduced to \$113,740 (\$19,872 for land and \$93,868 for the improvements).

In support of the appeal, the appellant submitted information on three suggested equity comparables. Each comparable property has two improvements situated on one parcel. The comparable properties for building #1 are described as three-story, multi-family dwellings of masonry construction. The comparables have the same assigned neighborhood and classification codes the subject property, and they are located on the same block as the subject property. The comparable dwellings are either 108 or 118 years old and contain from 2,268 to 3,177 square feet of living area with three apartment units and a full unfinished basement. The appellant also provided limited information on each comparable's second improvement. These buildings are described as two-flats or a coach house, and they contain from 600 to 1,302 square feet of living area. According to the appellant, the comparables have improvement assessments ranging from \$68,196 to \$96,000 or from \$15.93 to \$26.89 per square foot of living area. The improvement assessments per square foot were calculated by combining the improvement assessments for both buildings and dividing it by their combined living areas.³

In the brief, the appellant's attorney first requested a rollover from the 2007 stipulation issued by Property Tax Appeal Board and then asked that the subject's total assessment be further reduced to \$93,391 (\$19,872 for land and \$73,519 for the improvements). The appellant's attorney arrived at this assessment by first averaging the combined improvement assessments for the three comparables and then applying it to the combined living area for the subject's two improvements: $\$21.70 \times 3,388 = \$73,520$ (rounded).

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$120,769 was disclosed. The board of review presented descriptions and

² The actual decision had a mathematical error in the total.

³ The appellant also provided the property characteristic sheets and assessment information for each building: Comparable #1's building #1 has an improvement assessment of \$55,751 or \$24.58 per square foot of living area, and building #2 has an improvement assessment of \$40,249 or \$30.91 per square foot of living area. Comparable #2's building #1 has an improvement assessment of \$39,648 or \$15.26 per square foot of living area, and building #2 has an improvement assessment of \$28,548 or \$16.97 per square foot of living area. Comparable #3's building #1 has an improvement assessment of \$27,172 or \$8.55 per square foot of living area, and building #2 has an improvement assessment of \$56,980 or \$94.97 per square foot of living area. The Board takes notice that the improvement assessments for comparable #3's buildings appear to be reversed.

assessment information on four suggested comparable properties for building #1. The comparables are described as two-story, multi-family dwellings of frame or masonry construction. The comparable properties have the same assigned neighborhood and classification codes as building #1. The buildings are from 108 to 133 years old and contain from 1,890 to 1,986 square feet of living area. Each building has two apartment units. Three comparables have full unfinished basements, and one has a crawl-space foundation. Three comparables have a garage. These properties have improvement assessments ranging from \$54,873 to \$62,993 or from \$29.03 to \$31.72 per square foot of living area. Building #1 has an improvement assessment of \$55,051 or \$28.09 per square foot of living area.

The board of review also presented descriptions and assessment information on four suggested comparable properties for building #2. The comparables are described as two-story, multi-family dwellings of frame, frame and masonry, or masonry construction. The comparable properties have the same assigned neighborhood and classification codes as building #2. The buildings are from 113 to 126 years old and contain from 1,216 to 1,584 square feet of living area. Each building has two apartment units. Two comparables have full unfinished basements, and two have crawl-space foundations. One comparable has a garage. These properties have improvement assessments ranging from \$44,116 to \$55,641 or from \$32.14 to \$38.01 per square foot of living area. Building #2 has an improvement assessment of \$45,846 or \$32.10 per square foot of living area.

The board of review also provided a supplemental brief to its Notes on Appeal. In the brief, the board of review analyst argued that the appellant was not entitled to a rollover from the 2007 stipulation because the subject property was not owner-occupied. In support of this claim, the board of review provided copies of the subject's property characteristic sheets. This information indicated that the subject property had not received an exemption for being owner-occupied. 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.

Regarding the equity argument, the Board takes note that the subject property consists of two apartment buildings situated on one parcel. To determine if each building is being equitably assessed, the Board will consider each building individually.

Both parties submitted seven comparables for building #1 that were very similar to building #1 in story height, exterior construction, location, and age. The appellant's comparables for building #1 were from 16% to 61% larger in size than building #1. As a result, these comparables received reduced weight in the Board's analysis. The board of review comparable #4 had a crawl-space foundation that was unlike the subject's full finished basement. As a result, board of review comparable #4 also received reduced weight. The Board finds that the board of review comparables #1 through #3 were very similar to building #1 in size and received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$57,612 to \$62,993 or from \$30.01 to \$31.72 per square foot of living area. Building #1's improvement assessment of \$55,051 or \$28.09 per square foot of living area falls below the range established by the most similar comparables on a per square foot basis. After considering adjustments and the differences in both parties' comparables when compared to building #1, the Board finds building #1's improvement assessment is equitable and a reduction in its assessment is not warranted.

Both parties submitted seven comparables for building #2 that were similar to building #2 in age and location. The appellant's comparable #1 had a slab foundation that was unlike the subject's full finished basement, and comparable #3 was a one-story coach house that was much smaller in size than building #2. As a result, the appellant's comparables #1 and #3 received reduced weight in the Board's analysis. The board of review comparables #2 and #4 had crawl-space foundations and also received reduced weight. The Board finds that the appellant's comparable #2 and the board of review comparables #1 and #3 were relatively similar to building #2 in age, size, and foundation. Consequently, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$28,548 to \$51,527 or from \$16.97 to \$36.28 per square foot of living area. Building #2's improvement assessment of \$45,846 or \$32.10 per square foot of living 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 building #2's improvement assessment is equitable and a reduction in its 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

Frank J. Huff

Member

Member

Mark Morris

Member

JR

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: August 23, 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.