



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

APPELLANT: Marbon Realty, LLC
DOCKET NO.: 09-22406.001-R-1
PARCEL NO.: 14-29-106-028-0000

The parties of record before the Property Tax Appeal Board are Marbon Realty, LLC, the appellant(s), by attorney Christopher G. Walsh, Jr. 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: \$16,250
IMPR.: \$81,553
TOTAL: \$97,803**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property contains 3,125 square feet of land, and is improved with two improvements. Improvement #1 is a 116 year old, two-story, masonry building containing two dwelling units and a total of 2,438 square feet of living area. Improvement #1 includes two baths and a full, unfinished basement. Improvement #2 is a 116 year old, two-story, frame building containing two dwelling units, and a total of 1,496 square feet of living area. Improvement #2 includes two baths, and a full, unfinished basement.

The appellant's appeal is based on unequal treatment in the assessment process. With regard to Improvement #1, the appellant submitted information on four comparable properties described as two-story, frame or frame and masonry buildings, which contain two to three units each. The buildings range in age from 116 to 131 years old, and in size from 2,263 to 2,700 square feet of living area. The comparable buildings have from two to three baths, and one building has air conditioning. The comparable properties have either a slab, crawl, or full, unfinished basement. Additionally, three of the properties have a two-car garage. The comparables have improvement assessments ranging from \$16.07 to \$20.41 per square foot of living area. Based on this evidence, the appellant requested a reduction in Improvement

#1's improvement assessment. The appellant did not submit any evidence regarding Improvement #2.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final total assessment of \$97,803 was disclosed. With regard to Improvement #1, the board of review submitted descriptions and assessment information on four comparable properties described as 99 to 121 year old, two-story, frame buildings. The buildings contain 2,438 to 3,032 square feet of living area, from two to four baths, and all of the buildings contain a full basement area and a garage. One of the comparables also has air conditioning. These buildings have improvement assessments ranging from \$21.96 to \$23.82 per square foot of living space. Based on this evidence, the board of review requested confirmation of Improvement #1's assessment.

With regard to Improvement #2, the board of review submitted descriptions and assessment information on four comparable properties described as 117 to 121 year old, two-story, frame, masonry, or frame and masonry buildings. The buildings contain 1,554 to 2,160 square feet of living area, and two or three baths. The comparable buildings have either a crawl, partial, or full basement. Additionally, one building has a fireplace, and two have a garage. These buildings have improvement assessments ranging from \$22.30 to \$25.97 per square foot of living space. Based on this evidence, the board of review requested confirmation of Improvement #2's assessment.

The appellant's pleadings state that the improvement assessment for Improvement #1 is \$81,553, or \$33.45 per square foot of living area. However, the board of review's evidence states that Improvement #1's improvement assessment is \$53,389 (equal to \$21.90 per square foot of living area). The board of review also submitted evidence stating that Improvement #2's improvement assessment was \$28,164 (equal to \$18.83 per square foot of living area).

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 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.

The appellant and the board of review both submitted evidence stating a different improvement assessment for Improvement #1. The appellant stated that Improvement #1's improvement assessment was \$81,553, while the board of review stated that it was \$53,389. The board of review also stated that Improvement #2's improvement assessment was \$28,164. Using the board of review's

evidence, the sum of Improvement #1's and Improvement #2's improvement assessment is \$81,553. Therefore, the Board finds that the appellant's pleadings did not accurately break-out the improvement assessments for the two improvements. As such, the correct improvement assessment for Improvement #1 is \$53,389, or \$21.90 per square foot of living area; and the correct improvement assessment for Improvement #2 is \$28,164, or \$18.83 per square foot of living area.

The Board finds comparable #1 submitted by the appellant and comparables #2 and #3 submitted by the board of review were most similar to Improvement #1 in location, size, style, exterior construction, features, and age. Due to their similarities to Improvement #1, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$18.12 to \$23.82 per square foot of living area. Improvement #1's improvement assessment of \$21.90 per square foot of living area is within the range established by the most similar comparables.

After considering adjustments and the differences in the comparables submitted when compared to Improvement #1, the Board finds Improvement #1's improvement assessment is equitable. The Board further finds that, since the appellant did not submit any evidence regarding Improvement #2, its improvement assessment is equitable and a reduction in Improvement #2's improvement assessment is not warranted. Ultimately, the Board finds that the subject's total 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: 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.