



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

APPELLANT: Tom Lopresti
DOCKET NO.: 09-22678.001-R-1
PARCEL NO.: 14-20-326-006-0000

The parties of record before the Property Tax Appeal Board are Tom Lopresti, the appellant, by attorney Timothy C. Jacobs, of Gary H. Smith 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: \$ 16,200
IMPR.: \$ 89,494
TOTAL: \$ 105,694**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two improvements situated on one parcel. Building #1 is a three-story, multi-family building of masonry construction. Building #1 contains 3,105 square feet of building area with three apartment units and a full unfinished basement. The parties disagree on the age of building #1. The appellant claims that building #1 is 115 years old, and the board of review lists building #1's age as 90 years old.¹ Building #2 is a two-story multi-family building of frame construction. Building #2 is 112 years old and contains 2,040 square feet of building area with two apartment units and a full unfinished basement. The subject property is classified as a class 2-11 residential property (apartment or mixed use commercial/residential building, two to six units, 20,000 square feet or less, over 62 years of age) under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, Lake View Township, Cook County.

¹ The board of review presented property characteristic sheets, dated June 12, 2011, for building #1 that listed the building's age as 90 years old. The appellant listed the subject's age as 115 years old but presented no evidence to support this claim. The appellant did submit a copy of building #1's property characteristic sheets that listed the building's age as 93 years old. The appellant's appeal is dated June 30, 2010.

The appellant's appeal is based on unequal treatment in the assessment process regarding only building #1. The assessment for building #2 is not at issue in this appeal. The appellant submitted information on six comparable properties for building #1. The six comparables are described as multi-family buildings of frame, masonry, or frame and masonry construction. The appellant did not provide information on the number of stories for each building; however, the comparables have the same 2-11 classification code as the subject. The comparables also have the same assigned neighborhood code as the subject. One of the comparables is located in the same tax block as the subject; three are located with two blocks of the subject; and two are said to be located one-third mile from the subject. The comparable buildings are from 121 to 131 years old and contain from 2,850 to 3,591 square feet of building area. The appellant did not provide information on the number of apartment units in each building. One building has a partial unfinished basement; four buildings have slab foundations; and one building has a crawl-space foundation. Four comparables have garages. The comparables have improvement assessments ranging from \$43,346 to \$58,565 or \$13.88 to \$16.48 per square foot of building area. Building #1's improvement assessment is \$64,719 or \$20.84 per square foot of building area. Based on this evidence, the appellant requested the subject's improvement assessments for both buildings be reduced to \$73,783. Since the appellant was not asking for a reduction for building #2, this means that building's improvement assessment was expected to remain at \$24,775. Apparently, the appellant was asking for building #1's improvement assessment to be reduced to \$49,008 or \$15.78 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$105,694 was disclosed. The board of review presented descriptions and assessment information on ten suggested properties, five for building #1 and five for building #2. On the grid analysis sheets, the board of review presented four comparables for each building; however, the board of review also provided property characteristic sheets for another comparable property for each of the subject's two buildings.

The board of review's four comparables for building #1 consist of two-story, multi-family buildings of frame or frame and masonry construction. The comparables all have the same neighborhood and classification codes as the subject, and one of the comparables is located one-quarter mile from the subject property. The buildings are from 116 to 121 years old and contain from 2,603 to 3,094 square feet of building area. Each building has two or three apartments and a full finished basement with four buildings having basement apartments. Each comparable has a garage. These properties have improvement assessments ranging from \$57,450 to \$68,356 or \$20.80 to \$23.35 per square foot of building area. Based on this evidence, the board of review requested confirmation of building #1's assessment of \$64,719 or \$20.84 per square foot of building area.

The board of review's five comparables for building #2 consist of two-story, multi-family buildings of frame or masonry construction. The comparables all have the same neighborhood and classification codes as the subject. The buildings are from 99 to 128 years old and contain from 2,166 to 2,605 square feet of building area. Each building has two apartment units and a full unfinished basement. Three comparables have garages. These properties have improvement assessments ranging from \$44,937 to \$59,275 or \$17.54 to \$23.32 per square foot of building area. Based on this evidence, the board of review requested confirmation of building #2's assessment of \$24,775 or \$12.14 per square foot of building 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 Board further finds a reduction in the subject's assessment is not warranted.

The parties presented conflicting evidence on the age of building #1. On the grid analysis, the appellant listed building #1's age as 115 years. However, the appellant also presented a property characteristic sheet showing the age to be 93 years. The appellant's appeal is dated June 30, 2010. On its grid analysis, the board of review listed the age of building #1 as 90 years. The board of review presented a property characteristic sheet, dated June 12, 2011, to support this claim. The Board accepts the board of review's claim that building #1 was 90 years old for 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 subject of this appeal is the improvement assessment for building #1. The parties presented assessment data on a total of eleven suggested comparables for building #1. The Board finds that all of the eleven comparable properties for building #1 are multi-family buildings of masonry, frame, or frame and masonry construction. All eleven buildings are over 100 years old and have the same assigned neighborhood and classification codes as the subject. The board of review's comparables have two or three apartment units, but the appellant did not provide information on the number of apartment units.

The Board finds that the appellant's comparables #2 through #5 differ from building #1 in foundation and the board of review's comparables #1 through #3 have less building area than building #1. As a result, these comparables received reduced weight in the Board's analysis. The Board further finds the appellant's

comparable #1 and the board of review's comparables #4 and #5 are very similar to the subject in building area and each has a basement. Additionally, the board of review's comparables #4 and #5 have three apartment units like the subject. Due to their similarities to the subject, these three comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$47,674 to \$68,356 or from \$16.33 to \$22.09 per square foot of building area. Building #1's improvement assessment of \$64,719 or \$20.84 per square foot of building 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 #1's improvement assessment is equitable and a reduction in its assessment is not warranted.

The Board finds that building #2 has an improvement assessment of \$24,775 or \$12.14 per square foot of building area. The board of review presented five comparable properties to show that building #2 is being properly assessed. These comparables had improvement assessments that ranged from \$44,937 to \$59,275 or \$17.52 to \$23.32 per square foot of building area. Based on the information in the record, the Board finds that building #2's improvement assessment is equitable.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is 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: May 18, 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.