



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

APPELLANT: Carl & Marcelline Blake
DOCKET NO.: 09-22844.001-R-1
PARCEL NO.: 14-19-302-026-0000

The parties of record before the Property Tax Appeal Board are Carl & Marcelline Blake, the appellants, by attorney Michael Griffin 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: \$ 15,624
IMPR.: \$ 45,931
TOTAL: \$ 61,555

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story, multi-family building of masonry construction. The building is 101 years old and contains 2,556 square feet of building area. Features include two apartment units, a full unfinished basement and a two-car detached garage. The subject is classified as a class 2-11 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, Lake View Township, Cook County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on four comparable properties described as two-story, multi-family buildings of frame or masonry construction. The comparables have the same assigned classification code as the subject, but the appellants did not provide any information on the proximity of the comparables to the subject property. The comparable buildings range in age from 105 to 138 years old and contain from 2,476 to 2,837 square feet of building area. Two buildings have central air conditioning, and two have two-car detached garages. The appellants did not provide any information on the comparables' foundations. The comparables have improvement assessments ranging from \$31,450 to \$36,980 or from \$11.09 to \$14.25 per square foot of building area. The subject's improvement assessment is \$45,931 or \$17.97 per square foot of

building area. Based on this evidence, the appellants requested that the subject's improvement assessment be reduced to \$28,335 or \$11.09 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$61,555 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story, multi-family buildings of masonry construction. The comparables have the same assigned neighborhood and classification codes as the subject. One of the comparables is located in the same block as the subject, and three others are located one-quarter mile from the subject. The buildings are from 97 to 101 years old and contain from 2,520 to 2,550 square feet of building area. Each building has two apartment units, a full unfinished basement, and a two-car detached garage. These properties have improvement assessments ranging from \$47,902 to \$48,504 or from \$19.01 to \$19.03 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 appellants contend 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 appellants have not met this burden.

Both parties presented assessment data on a total of eight equity comparables. The appellants' comparables #1 through #3 had frame exterior construction and were somewhat larger in building area, and comparable #4 was 38 years older than the subject. In addition, the appellant did not provide information on the comparables' foundations. As a result, the appellants' comparables received reduced weight in the Board's analysis. The Board finds that the comparables submitted by the board of review were very similar to the subject in all respects. The board of review's comparable #1 was most similar to the subject in size and location, and comparables #2 and #3 were identical to the subject in 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 \$47,902 to \$48,504 or from \$19.01 to \$19.03 per square foot of building area. The subject's improvement assessment of \$45,931 or \$17.97 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.

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 appellants 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 appellants have 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: 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.