



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

APPELLANT: David Whitaker
DOCKET NO.: 09-22896.001-R-1
PARCEL NO.: 14-20-400-018-0000

The parties of record before the Property Tax Appeal Board are David Whitaker, the appellant, 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: \$ 16,875
IMPR.: \$ 73,199
TOTAL: \$ 90,074**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a three-story, multi-family building of masonry construction. The building is 92 years old and contains 4,110 square feet of building area. Features of the building include three apartment units and a full unfinished basement. 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 appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two or three-story, multi-family buildings of frame or masonry construction. The comparables have the same assigned classification code as the subject. The buildings are from 110 to 117 years old and contain from 3,980 to 4,543 square feet of building area. One building has three fireplaces, and two comparables have a two-car detached garage. The appellant did not provide any information on the comparables' foundations. The comparables have improvement assessments ranging from \$46,103 to \$69,102 or \$11.58 to \$15.80 per square foot of building area. The subject's improvement assessment is \$73,199 or \$17.81 per square foot of building area. Based on this evidence, the appellant requested that the

subject's improvement assessment be reduced to \$47,609 or \$11.58 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 \$90,074 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of three-story, multi-family buildings of masonry construction. The comparables all have the same neighborhood and classification codes as the subject, and they are said to be located one-quarter mile from the subject property. The buildings are from 102 to 115 years old and contain from 3,530 to 4,233 square feet of building area. Each building has three apartment units and a full unfinished basement. Three comparables have a two-car detached garage. These properties have improvement assessments ranging from \$62,481 to \$75,876 or \$17.70 to \$19.24 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 eight equity comparables. The appellant's comparables #1 and #2 had frame exterior construction compared to the subject's masonry exterior. As a result, these comparables received reduced weight in the Board's analysis. The board of review's comparables #1, #3, and #4 had less building area than the subject and also received reduced weight. The Board finds the appellant's comparables #3 and #4 and the board of review's comparable #2 were very similar to the subject in building area. These comparables had masonry exterior construction like the subject and were also generally similar in age. Moreover, the board of review's comparable #2 had a full unfinished basement 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 \$66,502 to \$75,876 or \$15.56 to \$17.92 per square foot of building area. The subject's improvement assessment of \$73,199 or \$17.81 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 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 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.