



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

APPELLANT: Sheffield P & A, LLC  
DOCKET NO.: 09-34369.001-R-1  
PARCEL NO.: 14-32-423-001-0000

The parties of record before the Property Tax Appeal Board are Sheffield P & A, 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 a reduction 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:** \$10,935  
**IMPR.:** \$44,100  
**TOTAL:** \$55,035

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction containing 1,764 square feet of living area. The dwelling was 123 years old. Features of the home include a full unfinished basement. The property has a 1,458 square foot site and is located in Chicago, North Chicago Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as two-story dwellings of frame construction that ranged in size from 2,480 to 2,600 square feet of living area. The dwellings were either 121 or 126 years old. Each comparable has the same neighborhood code as the subject property. Two of the comparables had full basements and one comparable was constructed over a part slab and part crawl space foundation. Comparable number 2 has a finished basement. The comparables have improvement assessments ranging from \$40,138 to \$58,306 or from \$15.46 to \$22.65 per square foot of living area. The

subject's improvement assessment is \$48,989 or \$27.77 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$35,597 or \$20.18 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties improved with two-story dwellings of frame or frame and masonry construction that range in size from 1,616 to 1,944 square feet of living area. The dwellings ranged in age from 126 to 133 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a full basement, with one comparable having a finished recreation room in the basement. These properties have improvement assessments ranging from \$39,608 to \$50,176 or from \$24.51 to \$27.88 per square foot of living 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 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Board finds the board of review comparables are the most similar to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. The Property Tax Appeal Board gave diminished weight to all three of the comparables submitted by the appellant. The appellant submitted three comparables that were significantly larger in building size than the subject property. The comparables ranged from 2,480 to 2,600 square feet of building area, or between 40% and 48% larger than the subject

property. Appraisal and valuation theory indicates that based on the economy of scale larger buildings tend to have a lower value per square foot than smaller buildings. The Board finds that the lower per square foot assessment of the appellant's comparables can be accounted for in part by their larger size. The board of review's comparables had improvement assessments that ranged from \$24.51 to \$27.88 per square foot of living area. The subject's improvement assessment of \$27.77 per square foot of living area falls at the upper end of the range established by the comparables. However, the Property Tax Appeal Board finds that the one comparable that has a higher per square foot assessment than the subject also has a finished basement that the subject does not have. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds that a reduction in the subject's assessment 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.

*Ronald R. Cuit*

Chairman

*Frank A. Huff*

Member

*Mario Morris*

Member

*J.R.*

Member

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: March 21, 2014

*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.