



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

APPELLANT: Mark Furlane
DOCKET NO.: 09-34782.001-R-1 through 09-34782.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mark Furlane, 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:

| DOCKET NO | PARCEL NUMBER | LAND | IMPRVMT | TOTAL |
|------------------|--------------------|--------|---------|----------|
| 09-34782.001-R-1 | 17-08-102-019-0000 | 10,455 | 47,177 | \$57,632 |
| 09-34782.002-R-1 | 17-08-102-020-0000 | 10,455 | 49,790 | \$60,245 |

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two land parcels improved three distinct multi-family dwellings. Building A a 119-year old, masonry building with four apartments therein. Building B is 119-year old, two-story, frame building containing 1,656 square feet of living area and two apartments therein. Building C is a 119-year old, three-story, frame and masonry dwelling with three apartments therein, which is prorated over the subject's two land parcels.

The appellant raised two arguments: first, that there was unequal treatment in the assessment process of the subject's improvement; and second, that the improvement sizes of Buildings A and C inaccurate as the bases of this appeal.

The appellant's pleadings provided no data regarding the subject's land size or land assessment, while submitting only limited data as to the improvement sizes of buildings A and C. The appellant's attorney submitted copies of property characteristic printouts for the subject property which reflected assessment data from tax years 2004 through 2008. The printouts indicated that: building A contained 2,604 square feet of living area; building B contained 1,656 square feet of living area; and building C contained 2,583 square feet of living area. However, the appellant's equity grid analysis for each building indicated that building A contained 2,604 square feet, while building C contained 5,166 square feet of living area without further elaboration. In contrast, the board of review's evidence included copies of property characteristic printouts for tax year 2009 as well as an aerial photograph of the subject property in totality. The 2009 printouts indicated that: building A contained 4,303 square feet of living area; building B contained 1,656 square feet of living area; and building C contained 2,583 square feet of living area. These printouts also provided descriptive and assessment data for the buildings.

In support of the equity argument, the appellant submitted a descriptive and assessment grid analysis designated for each of the subject's three buildings. The grid for building A and building B are the same and reflect data on the same three properties. They are two-story or three-story, frame or masonry, multi-family buildings. They range: in age from 117 to 129 years; in improvement size from 2,880 to 3,501 square feet of living area; and in improvement assessments from \$10.05 to \$12.90 per square foot.

The grid for building C reflects data on four properties. They are two-story or three-story, frame or masonry, multi-family buildings. They range: in age from 117 to 129 years; in improvement size from 2,880 to 3,501 square feet of living area; and in improvement assessments from \$10.05 to \$12.90 per square foot. Each grid failed to provide data on proximity to the subject and the number of units therein. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment for each building.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$117,877. This total assessment reflects an improvement assessment for parcel #1 of \$47,177 which includes building A and a prorated portion of

building C as well as \$49,790 for parcel #2 which includes building B and a prorated portion of building C.

The board of review submitted a distinct grid for each of the subject's three buildings including descriptive and assessment data relating to four suggested comparables.

The grid for building A included four properties located either on the same block as is the subject or within a one-quarter mile radius from the subject. They are improved with a two-story or three-story, masonry or frame and masonry, multi-family dwelling. The improvements range: in age from 119 to 126 years; in size from 4,001 to 4,628 square feet of living area; and in improvement assessments from \$9.20 to \$10.43 per square foot. Building A is identified as containing 4,303 square feet of living area and an improvement assessment of \$8.96 per square foot.

The grid for building B included four properties located within a one-quarter mile radius from the subject. They are improved with a two-story, frame or frame and masonry, multi-family dwelling. The improvements range: in age from 111 to 131 years; in size from 1,608 to 1,800 square feet of living area; and in improvement assessments from \$17.69 to \$19.99 per square foot. Building A is identified as containing 1,656 square feet of living area and an improvement assessment of \$14.38 per square foot.

The grid for building C, which is prorated over both land parcels, included four properties located either on the same block as is the subject or within a one-quarter mile radius from the subject. They are improved with a two-story, multi-family dwelling with either masonry, frame or frame and masonry exterior construction. The improvements range: in age from 115 to 126 years; in size from 2,264 to 2,410 square feet of living area; and in improvement assessments from \$14.00 to \$15.76 per square foot. Building C is identified as containing 2,583 square feet of living area and an improvement assessment of \$13.37 per square foot. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

As an ancillary issue, the Board finds that the best evidence of improvement size was submitted by the board of review

reflective of the 2009 tax year at issue herein. Therefore, the Board finds that building A contains 4,303 square feet of living area and that building C contains 2,583 square feet of living area.

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 data, the Board finds that the appellant has not met this burden and that a reduction is not warranted.

The Board finds as to each one of the subject's three buildings that the board of review's comparables are most similar to the subject in location, style, improvement age, size, and/or amenities. As to building A, the comparables range in improvement assessments from \$9.20 to \$10.43 per square foot of living area. In comparison, the improvement assessment for building A is \$8.96, which is below the comparables' established range. As to building B, the comparables range in improvement assessments from \$17.69 to \$19.99 per square foot of living area. In comparison, the improvement assessment for building B is \$14.38, which is below the comparables' established range. As to building C, the comparables range in improvement assessments from \$14.00 to \$15.76 per square foot of living area. In comparison, the improvement assessment for building C is \$13.37, which is below the comparables' established range.

Therefore, the Board finds that the evidence does support the improvement assessment for each of the subject's three buildings and that a reduction 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.



Chairman



Member



Member



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: January 24, 2014



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.