



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

APPELLANT: Winifred M. Godfrey  
DOCKET NO.: 10-20889.001-R-1  
PARCEL NO.: 14-28-304-015-0000

The parties of record before the Property Tax Appeal Board are Winifred M. Godfrey, the appellant, by attorney John P. Fitzgerald of the Fitzgerald Law Group, P.C. 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: \$20,595**  
**IMPR: \$117,571**  
**TOTAL: \$138,166**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two improvements situated on one parcel. Dwelling #1 is a two-story, multi-family dwelling with frame and masonry construction. Dwelling #1 is approximately 123 years old and contains 2,475 square feet of living area. Features include a concrete slab foundation and three apartment units. Dwelling #2 is a one-story, single-family dwelling with masonry construction. Dwelling #2 is approximately 98 years old and contains 1,100 square feet of living area. Features include a concrete slab foundation. The subject property 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 suggested comparable properties for dwelling #1. The comparables are described as multi-family dwellings with frame, masonry, or frame and masonry construction. The appellant did not provide the comparables' story height; however, based on photographic evidence provided by the appellant, the comparable buildings appear to be two or three-story in height. All of the comparables have the same assigned classification code as the subject. The comparable properties have the same assigned neighborhood code as the subject, and they are located in the same block or tax block as the subject property. The comparable

dwellings are from 121 to 131 years old and contain from 2,204 to 3,863 square feet of living area. The appellant did not present any information regarding the comparables' basements and garages. The comparables have improvement assessments ranging from \$55,540 to \$115,732 or from \$23.33 to \$29.96 per square foot of living area. According to the appellant, dwelling #1's improvement assessment is \$117,571 or \$47.50 per square foot of living area; however, that calculation was arrived at by dividing the combined improvement assessment for both of the subject's dwellings by dwelling #1's living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$67,097 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$117,571 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties for dwelling #1 described as two or three-story, multi-family buildings of masonry construction. The comparable properties all have the same neighborhood and classification codes as the subject and are located one-quarter mile from the subject. The comparable buildings range in age from 114 to 123 years and contain from 2,752 to 3,996 square feet of living area. Each comparable has from two to five apartments and a full basement, one of which is finished. One comparable has two fireplaces, and two comparables have garages. These properties have improvement assessments ranging from \$69,897 to \$103,815 or from \$20.08 to \$37.72 per square foot of living area.

The board of review presented descriptions and assessment information on four suggested comparable properties for dwelling #2 described as one and one-half story, single-family buildings of frame or frame and masonry construction. The comparable properties all have the same neighborhood and classification codes as the subject. Two of the comparables are located in the same block as the subject, and the other two comparables are located one-quarter mile from the subject. The comparable buildings range in age from 116 to 131 years and contain from 1,417 to 1,724 square feet of living area. One comparable has a full finished basement, and three comparables have unfinished basements, either full or partial. Two comparables have central air conditioning; two comparables have a fireplace; and three comparables have a garage. These properties have improvement assessments ranging from \$41,345 to \$58,400 or from \$29.18 to \$35.32 per square foot of living area.

Based on the property characteristic sheets provided by the board of review, dwelling #1 has an improvement assessment of \$62,656 or \$25.32 per square foot of living area, and dwelling #2 has an improvement assessment of \$54,915 or \$49.92 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 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

In this appeal, the subject property consists of two improvements situated on one parcel. According to the board of review, dwelling #1 has 2,475 square feet of living area and an improvement assessment of \$62,656 or \$25.32 per square foot of living area, and dwelling #2 has 1,100 square feet of living area and an improvement assessment of \$54,915 or \$49.92 per square foot of living area. The Board finds that the appellant has combined the assessments for both improvements and presented the total as if it pertains to just one of the improvements. According to the appellant, dwelling #1 has an improvement assessment of \$117,571 or \$47.50 per square foot of living area. The Board finds that the board of review has presented the best evidence regarding the subject's assessment information for the 2010 tax year. The property characteristic sheets provided by the board of review reveal that dwelling #1 has an improvement assessment of \$62,656 or \$25.32 square foot of living area and dwelling #2 has an improvement assessment of \$54,915 or \$49.92 per square foot of living area.

In this appeal, the appellant presented a flawed analysis by omitting from consideration the second improvement on the subject property. As a result of this error, the Board gives the appellant's analysis no weight. The record disclosed the appellant's comparables for dwelling #1 had improvement assessments that ranged from \$55,540 to \$115,732 or from \$23.33 to \$29.96 per square foot of living area. Dwelling's #1's improvement assessment of \$62,656 or \$25.32 per square foot of living area falls within the range established by the appellant's comparables, demonstrating the subject dwelling is not inequitably assessed. The board of review also presented four comparable properties for dwelling #2. Despite differences in foundation and living area, these comparables were very similar to dwelling #2 in location and age. The Board also finds the appellant failed to present any evidence to dispute the assessment for dwelling #2. Consequently, no change in the assessment for dwelling #2 is justified.

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: October 18, 2013

*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.