



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

APPELLANT: James Hoke
DOCKET NO.: 10-34352.001-R-1
PARCEL NO.: 17-06-204-025-0000

The parties of record before the Property Tax Appeal Board are James Hoke, the appellant, by attorney Leonard Schiller, 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 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: \$11,400
IMPR.: \$53,601
TOTAL: \$65,001

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,400 square foot parcel of land improved with two buildings. Improvement #1 is a 131-year old, two-story, masonry, multi-family dwelling containing 1,750 square feet of living area and two apartment units. Features include a full unfinished basement and central air conditioning. Improvement #2 is a 131-year old, two-story, frame and masonry, coach house dwelling containing 1,227 square feet of living area. Features include a full unfinished basement and central air conditioning. The property is located in West Chicago Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties.

The properties contain two improvements each and are described as two-story, masonry multi-family dwellings with full basements. One of the comparables has apartment living area in the basement. The properties are either 106 or 119 years old and range in size from 2,037 to 2,428 square feet of living area. The second property on each parcel is described as either a coach house or a two-flat and is listed on the appellant's equity grid analysis as "other improvements". No descriptive information was given for these second buildings except for the square footage. The appellant presented the total improvement assessments for both buildings. The comparables have total improvement assessments for both buildings ranging from \$48,447 to \$63,613 or from \$15.50 to \$17.55 per square foot of living area. The subject's total improvement assessment is \$53,601 or \$18.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$48,465 or \$16.28 per square foot of living area.

The board of review submitted separate "Board of Review Notes on Appeal" for each of the two buildings located on the subject parcel. The board also submitted equity analysis grids for each of the two buildings wherein the subject's Improvement #1 assessment of \$27,797 or \$15.55¹ per square foot of living area and Improvement #2 of \$25,804 or \$21.03 per square foot of living area were disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on suggested comparables for each improvement. For Improvement #1, the board of review submitted four properties suggested as comparable and located within the same neighborhood code as the subject property. The properties consist of 1.5 or 2-story, masonry or frame and masonry multi-family dwellings ranging in size from 2,200 to 2,625 square feet of living area. Three of the comparables have full unfinished basements. Two of the comparables have two-car garages and one comparable has a one-car garage. Three of the properties are 119 years old and one comparable is 94 years old. The properties have improvement assessments ranging from \$16.51 to \$20.31 per square foot of living area.

For improvement #2 the board of review presented descriptions and assessment information on four properties suggested as

¹ The board of review's equity grid analysis for building #1 lists the per square foot assessment for that building as \$15.55. However, the Property Tax Appeal Board finds that an assessment of \$27,797 divided by 1,750 square feet of living area equates to a per square foot of living area assessment of \$15.88

comparable and located within the same neighborhood code as the subject property. The properties consist of two-story, masonry single-family dwellings ranging in size from 1,368 to 1,840 square feet of living area. The properties ranged in age from 115 to 121 years old. Three of the comparables have full unfinished basements and one comparable is constructed over a concrete slab foundation. One comparable has a fireplace. Three of the comparables have a two-car garage. These properties have improvement assessments ranging from \$36,343 to \$42,222 or from \$22.95 to \$28.51 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a letter indicating all eight of the board of review's comparables have sites ranging from 3,000 to 3,750 square feet. The subject's site contains 2,400 square feet. The attorney also noted that all but one of the board of review's comparables are located over a mile from the subject property. Finally, the attorney noted that six of the board of review's comparables have garages. The subject has no garage.

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 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 not met this burden.

As to Improvement #1, the parties submitted a total of seven properties suggested as comparable to the subject. The Board finds the board of review's comparables are similar to the subject in design, size, and age. These properties are masonry two-story, multi-family dwellings. The properties are either 94 or 119 years old. The comparables range in size from 2,200 to 2,625 square feet of living area. Improvement assessments range from \$16.51 to \$20.31 per square foot of living area. In

comparison, the subject's improvement assessment for building #1 of \$15.88 per square foot of living area is below the range of these comparables. The Property Tax Appeal Board gave diminished weight to the appellant's comparables as the appellant combined the square feet of living area and the improvement assessment for each suggested comparable's two improvements without providing any documentation for each individual improvement. Due to the lack of information for the coach houses when comparing to the subject, the appellant's comparables received less weight in the Board's final analysis. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in Improvement #1's assessment is not warranted.

As to Improvement #2, the parties submitted a total of seven properties suggested as comparable to the subject. The Board finds the board of review's comparables are the most similar to the subject in design, size, and age. These properties are masonry, two-story, single-family dwellings located within the same neighborhood code as the subject. The properties range in age from 115 to 121 years and range in size from 1,368 to 1,840 square feet of living area. The comparables have improvement assessments ranging from \$22.95 to \$28.51 per square foot of living area. In comparison, the subject's improvement assessment of \$21.03 per square foot of living area is below the range of these comparables. The Property Tax Appeal Board gave diminished weight to the appellant's comparables as the appellant combined the square feet of living area and the improvement assessment for each suggested comparable's two improvements without providing any descriptions or assessment information for each individual improvement. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in Improvement #2's assessment is not warranted.

Based on this record the Property Tax Appeal Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

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 18, 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.