



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

APPELLANT: Main & Cluster, LLC
DOCKET NO.: 10-21161.001-C-1 through 10-21161.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Main & Cluster, LLC, the appellant(s), by attorney Allen A. Lefkovitz, of Allen A. Lefkovitz & Assoc. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-21161.001-C-1	11-19-303-010-0000	14,394	31,824	\$46,218
10-21161.002-C-1	11-19-303-011-0000	11,301	61,777	\$73,078

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story 8,178 square foot store-front building that was built in 1868. The property has a 7,676 square foot site and is located in Evanston Township, Cook County. The subject is classified as a class 3-18 property

under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,296. The subject property has an improvement assessment of \$93,601 or \$11.45 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on five sale comparables.

In written rebuttal, the appellant's attorney submitted assessor's website printouts of the appellant's and board of review's comparables. In addition, the appellant submitted a copy of the subject property's 2011 assessor's complaint form, brief, and decision.

At hearing, the appellant's attorney, Mr. Rostislav Pukshansky, reviewed the previously submitted equity comparables. He stated that the appellant's grid sheet contains an error in the calculation of the size of the subject's improvement. He stated that the subject's living area is 8,178, and not 5,794 square feet as listed in his pleadings.

Mr. Pukshansky stated that the subject property received an assessor's reduction in 2011 and that tax years 2010 and 2011 are within the same triennial assessment period for Evanston Township. He also stated that his equity reduction request is in line with the assessor's 2011 assessment reduction of the subject's assessment. Mr. Pukshansky compared the subject's market value in 2010 to the subject's market value in 2011. The level of assessment for class 3 property was 13% in 2010 and was 10% in 2011. In 2010, the subject's market value was \$917,662, or \$112.21 per square foot of building area, including land. In 2011, the subject's market value was reduced by the assessor to \$706,560, or \$86.40 per square foot of building area, including land. The appellant's attorney stated that the 2011 assessor's complaint was based on equity.

The board of review's representative stated that the assessor's decision indicates the reason for the assessment reduction was an, "income, market, or cost analysis." Additionally, the board's representative stated that the subject's current improvement assessment is within the range of the appellant's

comparables. The board of review's representative also reviewed the board's previously submitted sale comparables.

The appellant's attorney stated that four of the board of review's comparable sales are located in different areas than the subject. In addition, the appellant's attorney stated that the board of review submitted sales evidence while the basis for the appellant's appeal is equity.

Conclusion of Law

The taxpayer contends assessment inequity and a contention of law as the bases of appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #4, #7, and #8. These comparables had improvement assessments that ranged from \$10.76 to \$15.57 per square foot of living area. The subject's improvement assessment of \$11.45 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

At hearing, the appellant's attorney argued that the subject's assessment should be reduced as the assessor reduced the subject's 2011 assessment.

As to the appellant's contention of law argument, evidence showing that the subject received a reduction in a later assessment year is admissible, and can be a relevant factor in determining whether the assessment for the tax year at issue is grossly excessive. Hoyne Savings & Loan Ass'n. v. Hare, 60 Ill. 2d 84, 90 (1974); see also 400 Condominium Ass'n. v. Tully, 79 Ill. App. 3d 686 (1979). However, in "those unique cases, which

are confined to their facts, there were glaring errors in the tax assessment." John J. Moroney and Co. v. Ill. Prop. Tax Appeal Bd., 2013 IL App (1st) 120493, ¶ 46.

The Appellate Court's decision in Moroney limited its previous rulings in Hoyne and 400 Condominium Association to situations where there is a "glaring error." The Board does not find that there is a "glaring error" in the subject's assessment for tax year 2010 when looking at the subject's subsequent assessment for tax year 2011 as determined by the assessor. Rather, the appellant's equity comparables show the subject property was equitably assessed in 2010. Based on the record, the Board finds a reduction in the subject's 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.

Chairman

Mark Albino

Member

[Signature]

Member

Member

Jerry White

Acting 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: July 24, 2015

[Signature]

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.