



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

APPELLANT: James Purcell  
DOCKET NO.: 12-21033.001-R-1  
PARCEL NO.: 14-20-218-043-0000

The parties of record before the Property Tax Appeal Board are James Purcell, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd 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:** \$ 100,500  
**IMPR.:** \$ 128,065  
**TOTAL:** \$ 228,565

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 2012 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 is a 16 year-old, three-story building of masonry construction containing 4,395 square feet of improvement interior area. Features of the building include a full finished basement and central air conditioning. The property has a 3,350 square foot site and is located in Lake View Township, Cook County. The property is designated a Class 2 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 a

brief disclosing that the subject is a "three-unit apartment building that was converted to a roof-top baseball club" directly behind Wrigley Field, Home of the Chicago Cubs. The club is operated for private parties during the baseball season. It sits idle during the off-season, generating no income. The appellant argued that valuing the subject with its current use as a private club would require that it be valued as a business inseparable from its real estate value. He states that the value of that business is speculative and could have virtually no value, depending on whether the Cubs management would take action to prevent viewing games from the roof-top. Notwithstanding the appellant's argument that the subject was converted into a baseball club and used as an income-generating property, he submitted information on eleven suggested equity comparables. The first six of these are multi-unit residential properties that range from 3,695 to 4,740 square feet of living area and from \$16.19 to \$22.80 per square foot of living area. The appellant designated the remaining five comparables as "Rooftop Comps" along Waveland and Sheffield Avenues. The appellant disclosed that these five comparables range from 3,416 to 16,420 square feet of living area and from \$17.00 to \$24.25 per square foot of living area. The appellant did not submit further information as to the specific use of these five Rooftop comparables other than to disclose that they are multi-unit properties with Class 2-12 residential property designations under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$228,565. The subject property has an improvement assessment of \$128,065, or \$29.14 per square foot of improvement interior area. The board of review disclosed the subject applied for and received permits in 2010 and 2012 for construction of mop sinks, an exterior rear stair landing expansion and a replacement porch. In support of its contention of the correct assessment, the board of review submitted information on three suggested equity comparables. These three comparable properties are located on the same block as the subject. Comparable #1 contains 4,879 square feet of living area and is assessed at \$33.72 per square foot of living area. It is 13 years-old, of masonry construction, and contains a full finished basement and central air conditioning. From 2010 through 2012, comparable #1 received permits for construction to convert an existing duplex residential unit to one unit, renovate the entire building, erect a new fourth floor mezzanine addition, and replace a balcony. Comparable #2 contains 4,938 square feet of living area and is assessed at \$33.31 per square foot of living area. It is 13 years-old, of masonry construction, and contains a full finished basement and central air conditioning. It received permits in 2009 and 2012 for remodeling and for construction of mop and hand sinks. Comparable #3 contains 3,665 square feet of living area and is assessed at \$33.97 per square foot of living area. It is 13 years-old, of masonry construction, and contains a full finished basement and central air conditioning. It received a permit in 2010 for major new construction.

**Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the 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 the board of review's comparables #1, #2 and #3. These comparables had improvement assessments that ranged from \$33.31 to \$33.97 per square foot of living area. They were located on the same block as the subject and, like the subject, underwent significant physical modifications. They were similar to the subject in age, construction, improvement size, site and amenities. The appellant's comparables differed from the subject in various key property characteristics. Although the appellant disclosed the subject was converted from a three-unit apartment building, used as a club for private parties and is idle during the baseball off-season, each of the eleven comparables he submitted, including the five designated as roof-top properties, were for multi-unit residential buildings. The appellant's assertions that determining the subject's business value "would not be effective in identifying the real estate value for property tax purposes" and that the "business value is purely speculative" is without support in the evidence submitted and is, therefore, given no weight by the Board. The subject's improvement assessment of \$29.14 per square foot of living area falls below 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 holds that 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.

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Chairman



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Member



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Member



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Member



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Member



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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: March 18, 2016



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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.