FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Andrew Clabattari
DOCKET NO.: 21-50180.001-R-1
PARCEL NO.: 13-23-406-049-0000

The parties of record before the Property Tax Appeal Board are Andrew Clabattari, the appellant, by attorney Brianna L. Golan, of Golan Christie Taglia LLP in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:	$10,937
IMPR.:	$29,204
TOTAL:	$40,141

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 2021 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 2-story multi-unit apartment building of frame construction with 2,086 square feet of gross building area which is approximately 118 years old. Features of the building include a full unfinished basement, central air conditioning, and a 2-car garage. The property has an approximately 3,126 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables located within the same assessment neighborhood code as the subject property. The comparables are described as 1.5-story or 2-story class 2-11 apartment buildings of frame construction ranging in size from 2,082 to 2,570 square feet of gross building area and ranging in age from 113 to 118 years old. Each comparable features a full basement with a recreation room and a 2-car garage. The improvement assessments of the comparables range from $20,238 to $27,788 or from $9.72 to $10.91 per square foot of gross building area. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $40,141. The subject property has an improvement assessment of $29,204 or $14.00 per square foot of gross building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .25 of a mile from the subject property with two comparables being on the same block as the subject. The comparables are described as 2-story class 2-11 buildings of frame construction ranging in size from 1,948 to 2,103 square feet of gross building area and ranging in age from 118 to 123 years old. Three comparables each have a basement, one with a basement apartment, and one comparable has a concrete slab foundation. Three comparables feature a 2-car garage. The improvement assessments of the comparables range from $29,316 to $32,975 or from $13.94 to $16.29 per square foot of living area. Based on this evidence, the board of review argued that the subject's improvement assessment is supported.

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 parties submitted a total of ten equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables which have finished basements, unlike the subject's unfinished basement. Additionally, appellant's comparables #2, #3, #4, and #6 each have significantly larger gross building area relative to the subject building. The Board also gave reduced weight to board of review comparables #1 and #3 based on either having a concrete slab foundation or an apartment in the basement, dissimilar to the subject's unfinished basement.

The Board finds the best evidence of equity in assessment to be board of review comparables #2 and #4 which are most similar to the subject property in terms of location, design, gross building area, foundation, and features. These most similar comparables in the record have improvement assessments of $31,062 and $32,975 or $15.95 and $16.29 per square foot of gross building area. The subject's improvement assessment of $29,204 or $14.00 per square foot of gross building area is less than the most similar comparables in this record both in terms of overall improvement assessment and on a per square foot of gross building area basis.

Based on this record and after considering all the comparables submitted by the parties with emphasis on those properties with the most similar characteristics to the subject, and after further considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

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 21, 2025

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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Andrew Clabattari, by attorney:
Brianna L. Golan
Golan Christie Taglia LLP
70 West Madison Street
Suite 1500
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602