

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Randy Mikos
DOCKET NO.: 03-22984.001-C-1
PARCEL NO.: 10-21-410-030-1002

The parties of record before the Property Tax Appeal Board are Randy Mikos, the appellant, by attorney Terrence Kennedy, Jr. of the Law Offices of Terrence Kennedy, Jr., Chicago; and the Cook County Board of Review.

The subject property is a four year old commercial condominium unit with 1,219 square feet of building area. The property is located in Skokie, Niles Township, Cook County.

The appellant contends the subject's assessment should be reduced due to an incorrect building size and further contends assessment inequity as the basis of the appeal. In support of these arguments the appellant submitted a floor plan indicating the subject property contains approximately 1,098 square feet and shares 121 square feet of common area for a total building area of 1,219 square feet. The appellant stated the assessor's card indicates the assessment has been based on a total building area of 1,661 square feet, which is in error.

The appellant also submitted photographs, descriptions and assessment information on five comparables to demonstrate the subject property was inequitably assessed. The comparables had the same neighborhood and classification codes as the subject property. The comparables ranged in size from 831 to 1,800 square feet and were either 4 or 8 years old. These properties had improvement assessments that ranged from \$18,340 to \$38,996 or from \$21.66 to \$22.61 per square foot of building area. The

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:	\$	23,658
IMPR.:	\$	26,945
TOTAL:	\$	50,603

Subject only to the State multiplier as applicable.

subject property had an improvement assessment of \$32,668 or \$26.80 per square foot of building area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$26,945 or \$22.10 per square foot of building area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant argued in part that the subject's assessment was excessive due to an incorrect description of the improvements. The appellant provided evidence disclosing the subject has 1,219 square feet of building area. The appellant also asserted that the subject was assessed as having 1,661 square feet, which is in error. This evidence was not challenged or refuted with any submission by the board of review. Therefore, based on this record the Property Tax Appeal Board finds the subject property has 1,219 square feet of building area.

The appellant also argued assessment inequity 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

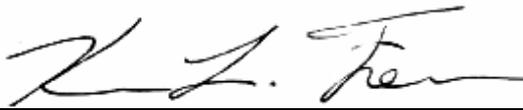
In support of the lack of uniformity argument the appellant submitted photographs, descriptions and assessment information on five equity comparables. The comparables were improved with five commercial condominium units that had the same classification and neighborhood codes as the subject. The comparables ranged in size from 831 to 1,800 square feet of building area and had improvement assessments that ranged from \$18,340 to \$38,996 or from \$21.66 to \$22.61 per square foot of building area. The subject property had an improvement assessment of \$32,668 or \$26.80 per square foot of building area, above the range established by the appellant's comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute

the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property.

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



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: February 29, 2008



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.