

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ada/Throop Associates-MWS Development Group Inc,
Walter Marshall Jr.
DOCKET NO.: 03-24036.001-C-1
PARCEL NO.: 20-20-313-018-0000

The parties of record before the Property Tax Appeal Board are Ada/Throop Associates-MWS Development Group Inc, Walter Marshall Jr., the appellant, by attorney Daniel G. Pikarski of Gordon and Pikarski, Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a three-story, 30-unit apartment building containing 32,000 square feet of building area that was built in approximately 1928. The building is situated on a 15,194 square foot lot. The property is located in Chicago, Lake Township, Cook County.

The appellant in this appeal submitted documentation claiming the subject property was being inequitably assessed. In support of this claim, the appellant submitted an assessment analysis of four comparables located eight blocks from the subject. The comparables consists of three-story apartment buildings that range in size from 19,200 to 40,568 square feet of building area and contain from 16 to 30 apartment units. They have improvement assessments ranging from \$19,779 to \$93,635 or from \$.83 to \$2.31 per square foot of building area or from \$1,041 to \$3,121 per apartment unit. The comparables have lots ranging in size from 7,927 to 26,000 square feet of land area with land assessments ranging from \$1,143 to \$4,048 or from \$.14 to \$.20 per square foot of land area.

The appellant also submitted the final decision issued by the Cook County Board of Review wherein the subject's total assessment of \$149,005 was disclosed. The appellant indicated the subject has an improvement assessment of \$134,315 or \$4.20 per square foot of building area or \$4,477 per apartment unit. Additionally, the subject has a land assessment of \$14,690 or

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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:	\$	7,597
IMPR.:	\$	73,920
TOTAL:	\$	81,517

Subject only to the State multiplier as applicable.

\$.97 per square foot of land area. Based on this evidence the appellant requested a reduction in the subject property's assessment.

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 assessment inequity regarding the subject's improvement assessment. 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. The Board has examined the evidence submitted by the appellant and finds a reduction in the subject's assessed valuation is justified.

The Board finds the only evidence pertaining to the uniformity of the subject's assessment was submitted by the appellant. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the evidence presented by the appellant as required by section 1910.40(a) of the rules of the Property Tax Appeal Board.

The appellant submitted an assessment analysis of four comparables with varying degrees of similarity when compared to the subject. They have improvement assessments ranging from \$19,779 to \$93,635 or from \$.83 to \$2.31 per square foot of building area or from \$1,041 to \$3,121 per apartment unit. The subject property has an improvement assessment of \$134,315 or \$4.20 per square foot of building area or \$4,477 per apartment unit, which falls above the range established by the only assessment comparables contained in this record. Additionally, the comparables have land assessments ranging from \$1,143 to \$4,048 or from \$.14 to \$.20 per square foot of land area. The subject property has a land assessment of \$14,690 or \$.97 per square foot of land area, which falls above the range established by the only land assessment comparables contained in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessed valuation is warranted.

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: December 21, 2007



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.