

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Frank J. and Vivian Waldron  
DOCKET NO.: 03-25194.001-R-1 and 03-25194.002-R-1  
PARCEL NO.: 14-28-118-046-0000 and 14-28-118-047-0000

The parties of record before the Property Tax Appeal Board are Frank J. and Vivian Waldron, the appellants, by attorneys Patrick J. Cullerton and Timothy E. Wieher of Thompson Coburn Fagel Haber, and the Cook County Board of Review.

The subject property, located in Lake View Township, contains two improvements: a three-story, 111-year-old, multi-family masonry dwelling containing three full bathrooms, three half-baths, a full-unfinished basement, air-conditioning and two fireplaces as well as a two-story, 115-year-old, single-family masonry dwelling or coach house containing one and one-half bathrooms, air-conditioning and a fireplace for a total of 6,286 square feet of living area, or 4,636 and 1,650 square feet, respectively. The subject's multi-family dwelling has the benefit of a 2001 Home Improvement Exemption.

The appellants, through counsel, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvements as the basis of the appeal. At hearing, the appellants' vacancy argument was withdrawn by their attorney. In support of the inequity contention, the appellants submitted assessment data and descriptive information on sixteen properties suggested as comparable to the subject. The appellants also submitted a three-page brief, numerous location maps, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellants' documents, the sixteen suggested comparables consist of two-story or three-story, multi-family dwellings of masonry construction with 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:

| <u>Docket No.</u> | <u>Parcel No.</u>  | <u>Land</u> | <u>Imprv.</u> | <u>Total</u> |
|-------------------|--------------------|-------------|---------------|--------------|
| 03-25194.001-R-1  | 14-28-118-046-0000 | \$28,717    | \$50,136      | \$78,853     |
| 03-25194.002-R-1  | 14-28-118-047-0000 | \$11,092    | \$20,345      | \$31,437     |

Subject only to the State multiplier as applicable.

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same neighborhood code as the subject. Four comparables are located on the same street as the subject. The improvements range in size from 4,126 to 7,822 square feet of living area and range in age from 78 to 109 years. The comparables contain from three to eight full bathrooms and a finished or unfinished basement which includes five finished basement apartments. Nine comparables contain a one-car or multi-car garage. The improvement assessments range from \$9.38 to \$13.79 per square foot of living area.

At hearing, the appellants' attorney argued that typically, coach houses do not carry their own Property Index Numbers and are normally designated for assessment purposes as an additional improvement on the property. The appellants' attorney further argued that for assessment purposes, it would be inequitable to treat the coach house as a single-family dwelling and that the total living area for both buildings would be 6,286 square feet. Based on the evidence submitted, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$164,264. The subject's final combined improvement assessment for both buildings is \$124,455 or \$19.80 per square foot of living area. However, the subject's multi-family dwelling or main building contains a Home Improvement Exemption with a partial home improvement assessment. The Home Improvement Exemption's partial assessment of \$24,800 lacks descriptive information; therefore, it will not be included in the subject's improvement assessment. The Board will use a total combined improvement assessment of \$99,655 or \$15.85 per square foot of living area. In support of the assessment, the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story or three-story, 110 or 115-year-old, single-family or multi-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,886 to 3,782 square feet of living area. The comparables contain from two to four full bathrooms and a full-finished basement including two apartments. Two comparables contain air-conditioning as well as two fireplaces and two comparables have a multi-car garage. The improvement assessments range from \$15.69 to \$21.35 per square foot of living area.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations 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 the appellants have overcome this burden.

The Board finds the appellants' comparables to be the most similar properties to the subject in the record. These sixteen properties have improvement assessments ranging from \$9.38 to \$13.79 per square foot of living area. The subject's per square foot improvement assessment of \$15.85, based on a total 6,286 square feet of living area, falls above the range established by these properties. The Board finds the board of review's comparables to be significantly smaller in size of living area as compared to the subject and therefore, are accorded less weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the most similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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: April 1, 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.