

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: A. Willard Longenecker
DOCKET NO.: 03-25837.001-R-1
PARCEL NO.: 14-29-407-070-0000

The parties of record before the Property Tax Appeal Board are A. Willard Longenecker, the appellant, by attorney Lawrence Brodsky of Rieff Schramm & Kanter, Chicago, and the Cook County Board of Review.

The subject property consists of a 115-year-old, two-story style multi-family dwelling of frame construction containing 1,554 square feet of living area and located in Lake View Township, Cook County. Amenities include two apartments, a full basement and a two car garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing three suggested comparable properties located in street and block as the subject. These properties consist of two or three story style multi-family dwellings of frame or masonry construction 102 or 112 years old. The comparable dwellings contain from two to four apartments and each has one commercial space and a basement. The comparables range in size from 2,112 to 3,630 square feet of living area and have improvement assessments ranging from \$6.34 to \$8.76 per square foot of living area. Included in counsel's brief was an abbreviated income approach to value for the subject. The appellant's counsel prepared the income analysis further asserting the subject's income does not support the current assessment. A copy of the subject's 2003 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$34,362, or \$22.11 per square foot of living area, was disclosed.

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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:	\$	11,928
IMPR.:	\$	34,362
TOTAL:	\$	46,290

Subject only to the State multiplier as applicable.

In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing three suggested comparable properties located within the same survey block as the subject, one of which is on the same street and block as the subject. The comparables consist of 111 or 115 year old, two-story style multi-family dwellings of frame construction. Each of the comparables contains two apartments and a full basement; two also have a garage. These properties range in size from 1,496 to 1,890 square feet of living area and have improvement assessments ranging from \$23.61 to \$24.23 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

In rebuttal the appellant submitted four additional comparable properties. This is new evidence submitted under the guise of rebuttal. *The Official Rules of the Property Tax Appeal Board* §1910.66(b) states in pertinent part:

- b) Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties.

Therefore, the Property Tax Appeal Board will not consider these comparables in its analysis of the evidence.

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 appellant's 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 appellant has failed to overcome this burden.

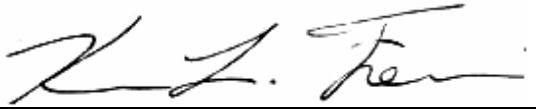
The Property Tax Appeal Board finds that the parties submitted six properties as comparable to the subject. The Board accords the board of review's comparables substantial weight. The board of review's comparables like the subject have two apartments; do not have commercial areas; and are proximate in size and character to the subject. On the other hand, the Board accords the appellant's diminished weight. The appellant's properties are superior in size; have dedicated commercial space; and two have more apartments when compared to the subject. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the

Board finds the subject's per square foot improvement assessment is supported by the properties contained in the record. As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no 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 25, 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.