

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Constance Christy
DOCKET NO.: 03-26118.001-R-1
PARCEL NO.: 14-08-128-016-0000

The parties of record before the Property Tax Appeal Board are Constance Christy, the appellant, by attorney Thomas J. Boyle of Sandrick and Boyle, LLC of Chicago; and the Cook County Board of Review.

The subject property is improved with a two-story multi-family residence that contains 2,574 square feet of building area. The subject dwelling has a masonry exterior, a full unfinished basement and a three-car detached garage. The multi-family dwelling has two apartments and is approximately 105 years old. The improvements are located on a 4,613 square foot parcel in Chicago, Lake View Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted assessment data on four comparables that had the same classification code and neighborhood code as the subject property. Three of the comparables are located along the same street and within the same block as the subject. The comparables included one, 1.5 to 1.9 story multi-family dwelling and three, two-story multi-family dwellings that ranged in size from 3,135 to 4,304 square feet of living area. The comparables ranged in age from 87 to 106 years old and had from 2 to 4 apartments. Each comparable had a basement with two being finished with basement apartments. Two comparables had two fireplaces and three comparables had detached garages. Their improvement assessments ranged from \$41,761 to \$52,528 or from

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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:	\$	7,120
IMPR.:	\$	34,100
TOTAL:	\$	41,220

Subject only to the State multiplier as applicable.

\$11.99 to \$13.32 per square foot of living area. The appellant submitted a copy of the final decision issued by the board of review wherein the subject's final assessment of \$52,753 was disclosed. The subject had an improvement assessment of \$45,633 or \$17.73 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$32,136 or \$12.50 per square foot of living 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 assessment inequity in the subject's assessment 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.

The Board finds the only evidence pertaining to the uniformity of the subject's assessment was submitted by the appellant. The appellant submitted assessment data on four comparables to demonstrate the subject's improvement was being inequitably assessed. These four comparables had the same neighborhood code and classification code as the subject with three being located along the same street and within the same block as the subject property. The comparables included one, 1.5 to 1.9 story multi-family dwelling and three, two-story multi-family dwellings that ranged in size from 3,135 to 4,304 square feet of living area and in age from 87 to 106 years old. The comparables had from 2 to 4 apartments. Each comparable had a basement with two being finished with basement apartments. Two comparables had two fireplaces and three comparables had detached garages ranging in size from 1 to 3-cars. Their improvement assessments ranged from \$41,761 to \$52,528 or from \$11.99 to \$13.32 per square foot of living area. The comparable most similar to the subject in size had an improvement assessment of \$13.32 per square foot of living area. The subject had an improvement assessment of \$45,633 or \$17.73 per square foot of living area, which is above

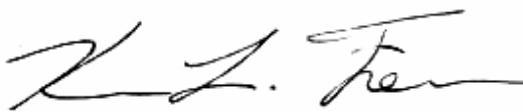
Docket No. 03-26118.001-R-1

the range established by the comparables. 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 Official Rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds, based on this record, the evidence supports a reduction in the subject property's assessment.

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

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: October 26, 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

Docket No. 03-26118.001-R-1

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.