

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Walter Marshall Jr.  
DOCKET NO.: 03-27985.001-C-2  
PARCEL NO.: 20-15-120-034-0000

The parties of record before the Property Tax Appeal Board are Walter Marshall Jr., the appellant, by attorney Earl Barnes of Barnes & Barnes, Chicago, and the Cook County Board of Review.

The subject property consists of a 12,075 square foot land parcel improved with a multi-story multi-family dwelling containing 33,750 square feet of building area located in Hyde Park Township, Cook County.

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 the general area of the subject. These properties consist of multi-story style multi-family dwellings of masonry construction ranging from 32 to 34 years old. The comparables range in size from 435,600 to 593,335 square feet of building area and have improvement assessments ranging from \$259,365 to \$593,335 or from \$0.59 to \$1.00 per square foot of building area. The appellant's evidence disclosed that comparable number one and three have more than one improvement and the improvement assessments are pro-rated with one or more parcels. The record also revealed the subject, comparable one and comparable two are classified as special rental improvements and as provided in the Cook County Real Property Assessment Classification Ordinance level of assessments and assessed at 30% of fair market value. Whereas, under the same ordinance, comparable number three is classified as multi-family incentive and assessed at 16% of fair market value. The appellant's petition revealed the subject has a total assessment

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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:	\$	7,296
IMPR.	\$	240,140
TOTAL:	\$	247,436

Subject only to the State multiplier as applicable.

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of \$247,436 of which the improvement assessment is \$7.12 per square foot of building area and the land assessment is \$0.60 per square foot of land area. Photographs of the subject and the comparables along with copies of the documentation submitted at the board of review level were tendered. 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 did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. On February 4, 2005, the Cook County Board of Review was notified of the appeal and given until March 6, 2005, to submit evidence or request an extension. The board of review timely requested an extension of time to submit evidence. On March 9, 2005, the Property Tax Appeal Board granted a final extension until June 7, 2005. The board of review did not timely submit its evidence and was notified of its being found in default by letter dated April 9, 2007.

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 not overcome this burden.

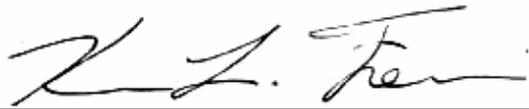
The Property Tax Appeal Board finds that the appellant's evidence consisted of three comparables, which the Board finds are without merit. The appellant failed to provide comparables that are similar to the subject in almost all aspects. The subject is over 90% smaller than the three comparables. Further, one of the improvements, with the same classification as the subject, contains more than one improvement and its improvement assessment is prorated with other parcels. Next, the appellant's comparable number three is also a prorated improvement, in addition to which its assessment is based on a different classification basis when compared to the subject's assessment. Without similar properties, complete and accurate information, the Property Tax Appeal Board finds a credible decision regarding the equity of the subject's assessment impossible.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated 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 are 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: September 28, 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.