

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Edna and John Lewis  
DOCKET NO.: 03-28680.001-R-1  
PARCEL NO.: 20-10-101-022-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Edna and John Lewis, the appellants, by attorney Melissa Whitley of Marino & Associates, P.C. of Chicago and the Cook County Board of Review (board).

The subject property consists of a 95-year-old, three-story, six-unit apartment building of masonry construction containing 13,812 square feet of living area and located in Hyde Park Township, Cook County. The apartment property includes 12 bathrooms, a full basement and a three-car garage.

The appellants' attorney appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants offered three suggested comparable properties located within four blocks of the subject. These properties consist of two or three-story, five or six unit apartment buildings of masonry construction and range in age from 97 to 117 years. The comparables include five, seven or twelve bathrooms, full basements, one an apartment, one finished and one has a four-car garage. The comparables contain between 7,374 and 11,355 square feet of living area and have improvement assessments ranging from \$19,985 to \$32,674 or from \$2.71 to \$2.98 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$44,459, or \$3.22 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered three suggested comparable properties located within a quarter to a half mile of the subject. The comparables consist of three-story, six-unit buildings of masonry construction. The

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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: \$ 3,113  
IMPR. \$44,459  
TOTAL: \$47,572

Subject only to the State multiplier as applicable.

PTAB/TMcG.

comparables range in age from 91 to 96 years and have full basements, one with an apartment. They have six, ten or twelve bathrooms and one site has a three-car garage. The comparable properties range in size from 9,186 to 11,490 square feet of living area with improvement assessments ranging from \$30,024 to \$37,659 or from \$3.24 to \$3.27 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property'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 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 PTAB finds the board's three comparables and the appellants' comparable one are to some extent similar to the subject. The subject is much larger than the comparables with units containing an average of 2,000 square feet of space. The appellants' remaining comparables are not as similar to the subject in living area and consequently carry less weight. The four similar properties have improvement assessments ranging from \$2.88 to \$3.27 per square foot of living area. The subject's per square foot improvement assessment of \$3.22 is below this range of properties. After considering the differences in the suggested comparables when compared to the subject property, the PTAB finds the submitted evidence is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the PTAB finds the appellant did not adequately demonstrate that the subject apartment building was inequitably assessed by clear and convincing evidence and a reduction is not 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

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 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.