

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael & Linda Unger
DOCKET NO.: 03-30383.001-R-1
PARCEL NO.: 13-35-122-013

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Michael & Linda Unger, the appellants, by attorney Lisa Marino with the law firm of Marino and Associates in Chicago and the Cook County Board of Review.

The subject property consists of 3,150 square foot parcel of land containing a 103-year old, frame, multi-family dwelling. The improvement contains 2,172 square feet of living area, three baths, a fireplace and a full, unfinished basement.

The appellants, via counsel, raised two arguments: first, that there was unequal treatment in the assessment process of the improvement; and second, that the fair market value of the subject is not accurately reflected in its assessed value as the bases for this appeal.

In support of the equity argument, the appellants submitted assessment data and descriptions of three properties suggested as comparable to the subject. Black and white photographs of the subject and these properties and a brief from the appellant's attorney were also submitted. The data in its entirety reflects that the properties are located within five and one-half miles of the subject. These properties are improved with a one and one-half or two-story, frame or frame and masonry, multi-family dwelling with two baths. The improvements range: in age from 76 to 80 years; in size from 2,012 to 2,310 square feet of living

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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: \$ 2,805
IMPR.: \$19,447
TOTAL: \$22,252

Subject only to the State multiplier as applicable.

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area; and in improvement assessments from \$5.713 to \$7.84 per square foot of living area. Two of the properties contain a full, unfinished basement.

As to the market value argument, the appellants submitted a copy of the settlement statement for the subject property and an affidavit from one appellant evidencing that the property sold on June 29, 1999 for \$108,000. Based on these analyzes the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$19,447, or \$8.95 per square foot and total assessment was \$22,252. The subject's assessment reflects a market value of \$139,075 using the level of assessment of 16% for Class 2 property as contained in the Cook County Real Property Assessment Classification Ordinance. The board also submitted copies of the property characteristic printouts for the subject as well as three suggested comparables located within three blocks of the subject. The board's properties contain a two-story, frame, multi-family dwelling with two baths. The improvements range: in age from 95 to 102 years in age; in size from 1,814 to 2,010 square feet of living area; and in improvement assessments from \$9.67 to \$10.38 per square foot of living area. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction is not warranted.

The PTAB finds that the triennial reassessment cycle for the subject's township was 2000. The PTAB further finds that the sale of the subject property in 1999 is too far removed from the lien date to be an accurate indication of the subject's market value.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule* 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

The parties presented assessment data on a total of six equity comparables. The PTAB finds the board of review's comparables and the appellants' comparable #3 are the comparables most similar to the subject. These four comparables contain a two-story, frame, multi-family dwelling located within four miles of the subject. The improvements range: in age from 79 to 102 years in size from 1,814 to 2,300 square feet of living area; and in improvement assessments from \$7.84 to \$10.38 per square foot of living area. In comparison, the subject's improvement assessment of \$8.95 per square foot of living area falls within the range established by these comparables. The PTAB accorded less weight the remaining comparables due to disparities in size, design and/or construction.

As a result of this analysis, the PTAB further finds that the appellant has not adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that 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



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: December 7, 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

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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.