

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: William Millard
DOCKET NO.: 03-30639.001-R-1
PARCEL NO.: 14-32-222-009-0000
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are William Millard, the appellant, by attorney Gary Smith of Chicago and the Cook County Board of Review.

The subject property consists of a 4,650 square foot parcel improved with an 89-year-old, three-story style multi-family dwelling of masonry construction containing 4,571 square feet of living area and located in North Chicago Township, Cook County. The subject improvement contains two air conditioned apartments each with a fireplace and has 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 20 suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of multi-family dwellings of masonry or frame and masonry construction from 67 to 125 years old. The comparable dwellings contain from three to five full baths and basements; some have fireplaces and most have a garage. The comparables range in size from 4,224 to 4,896 square feet of living area and have improvement assessments ranging from \$10.54 to \$14.44 per square foot of living area. The appellant also argued that the subject's improvement should be further debased due to its condition. To illustrate this argument, photographs of the subject showing several examples of deferred maintenance and deterioration were tendered along with estimates and contracts for window replacement from 1994 and 2001. 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.

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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:	\$	23,856
IMPR.:	\$	66,000
TOTAL:	\$	89,856

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$70,240, or \$15.36 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing three suggested comparable properties located in the same coded assessment neighborhood as the subject, two of which are on the same street and block as the subject. The comparables consist of three-story style multi-family dwellings of masonry construction. The comparables contain three or five apartments, basements and have garages. These properties range in size from 3,864 to 5,244 square feet of living area and have improvement assessments ranging from \$16.41 to \$17.75 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

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 overcome this burden.

The Property Tax Appeal Board finds that the parties submitted 23 properties located in the same assessment neighborhood as comparable to the subject. The Board places the most weight on the appellant's comparables as overall they are similar in size, construction type, and amenities when compared to the subject. The Board renders the board of review's comparables one and two diminished weight as the improvements are less similar in size when compared to the subject. The Board finds that the weight accorded the board's third comparable, while significant cannot overcome the weight accorded the appellant's 20 comparables. 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 not supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated a consistent pattern of assessment inequities within the assessment jurisdiction and demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

In conclusion, the Property Tax Appeal Board finds that the appellant's argument the subject's improvement should be further debased due to deferred maintenance is without merit. The appellant did not demonstrate through comparable data that or if the subject's value is diminished by its condition.

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.