

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Fred Wornock
DOCKET NO.: 03-30647.001-R-2
PARCEL NO.: 14-32-228-038-0000
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are Fred Wornock, the appellant, and the Cook County Board of Review.

The subject property is improved with a part one-story and part three-story mixed-use commercial/residential building of masonry construction with 10,533 square feet of living area. While the assessor's records reflect the property as 10 years old, the appellant indicates the building consists of two parts; a one-story addition, approximately 33% of the building, was built 10 years ago and 66% of the building consists of three stories and is 112 years old. The building also includes a full unfinished basement. The property is located in Chicago, North Chicago Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property's improvement was being inequitably assessed. No dispute was raised with regard to the land assessment. The appellant provided a grid analysis and supporting assessment data on four comparables. The data presented included the property index number, address, classification, age, size, features, land assessment, improvement assessment, total assessment, and improvement assessment per square foot. All of the comparables are located on the same street as the subject property. The comparables, buildings from 108 to 122 years old, were classified like the

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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:	\$	40,000
IMPR.:	\$	110,000
TOTAL:	\$	150,000

Subject only to the State multiplier as applicable.

subject property and were all of masonry construction. The buildings ranged in size from 7,800 to 17,666 square feet of living area and had improvement assessments ranging from \$79,903 to \$103,483 or from \$4.97 to \$10.65 per square foot of living area.

The appellant also submitted the final decision issued by the Cook County Board of Review wherein the subject's total assessment of \$341,738 was disclosed. Appellant also submitted a copy of the decision of the Property Tax Appeal Board under docket number 01-26910.001-R-1 which reduced the total 2001 assessment of the subject property to \$150,000 consisting of a land assessment of \$40,000 and an improvement assessment of \$110,000 or \$10.44 per square foot of living area. It is also noted that an examination of the records of the Property Tax Appeal Board reveals that a decision was rendered under docket number 02-30074.001-R-1 which reduced the 2002 total assessment of the subject property to \$150,000 consisting of a land assessment of \$40,000 and an improvement assessment of \$110,000 or \$10.44 per square foot of living area.

The appellant indicated for 2003 the subject had an improvement assessment of \$301,738 or \$28.65 per square foot of living area. Based on the evidence submitted, the appellant requested the subject's improvement assessment for 2003 be reduced to \$93,217 or \$8.85 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 improvement assessment. 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 improvement assessment was submitted by the appellant. The appellant provided nominal data on four comparables including the property index number, address, age, size, features, land assessment, improvement assessment, total assessment, and improvement assessment per square foot. The comparables ranged in size from 7,800 to 17,666 square feet of living area and had improvement assessments ranging from \$79,903 to \$103,483 or from \$4.97 to \$10.65 per square foot of living area. Appellant's comparable number 3 consisting of 17,666 square feet of living area with an improvement assessment of \$4.97 per square foot of living area is found not to be a suitable comparable given its different size from the subject property of 10,533 square feet of living area. The appellant's evidence, however, further disclosed the subject had an improvement assessment of \$301,738 or \$28.65 per square foot of living area, which is above the range established by the most similar comparables in the record.

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 rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds, based on this limited evidence that was not refuted, a reduction in the assessed valuation of the subject property's improvement is justified.

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 1, 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.