

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Bob Leonard
DOCKET NO.: 04-21630.001-C-1
PARCEL NO.: 12-22-402-056-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Bob Leonard, the appellant, by attorney Joanne Elliott of Elliott and Associates of Des Plaines and the Cook County Board of Review (board).

The subject property consists of a 52-year-old, one-story garage building of masonry construction containing 2,730 square feet of building area and located in Leyden Township, Cook County.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant claimed an appraisal was submitted into evidence and also nine sales of suggested comparable properties. In addition, the appellant used the nine sales' assessments to demonstrate inequity.

The sales occurred between March 2001 and August 2003 for prices ranging from \$250,000 to \$634,500 or from \$40.00 to \$79.31 per square foot.

As to the inequity argument, the appellant submitted nine properties consisting of six garage and three industrial storage buildings that range in age from five to 54 years. The comparables contain between 4,500 and 8,500 square feet of building area and have total assessments ranging from \$83,709 to \$182,395 or from \$17.57 to \$24.55 per square foot of building and land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" that disclosed the subject's total assessment of \$100,379 which reflects a market value of \$264,155 or \$96.79 as factored by 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: \$46,429
IMPR. \$38,571
TOTAL: \$85,000

Subject only to the State multiplier as applicable.

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Cook County Ordinance level of 38%. The board submitted evidence in support of its assessed valuation of the subject property. As evidence the board offered four sales of auto garages ranging in size from 2,100 to 3,500 square feet and in age from two to 36 years that occurred between June 2002 and August 2004 for prices ranging from \$190,000 to \$612,500 or from \$82.61 to \$234.00 per square foot of land and building. No analysis and adjustment of the sales data was provided by the board.

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.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. *Property Tax Appeal Board Rule 1910.63(e)*. 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. *Property Tax Appeal Board Rule 1910.65(c)*.

The PTAB gives little weight to the sales evidence submitted by both parties because the sales data lacks analysis and a supported conclusion of value. There was no appraisal submitted into evidence as indicated by the appellant.

As to the equity argument. 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 PTAB finds the appellant has overcome this burden.

The PTAB finds the appellant's equity comparables are somewhat similar to the subject but would require adjustments to be more comparable/similar to the subject. These properties have total assessments ranging from \$14.54 to \$24.55 per square foot of land and improvements. The subject's per square foot assessment of \$36.77 is above this range of properties. After considering the differences and similarities in the suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is sufficient to cause a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is 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: May 30, 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.