

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Leo A. Lynch
DOCKET NO.: 04-22947.001-R-1 and 04-22947.002-R-1
PARCEL NO.: 14-21-110-048-1138 and 14-21-110-048-1764

The parties of record before the Property Tax Appeal Board are Leo A. Lynch, the appellant, and the Cook County Board of Review.

The subject property consists of a residential condominium unit containing approximately 775 square feet of living area as well as a parking space. The subject is part of a 500+ unit condominium property identified as the New York Condominium Association and located on North Lake Shore Drive in Lake View Township, Cook County. The residential unit is assigned a 0.15920% ownership interest in the forty-seven story condominium building.

The appellant in this appeal submitted documentation to demonstrate that the subject property was improperly assessed. This evidence was timely filed by the appellant pursuant to the Official Rules of the Property Tax Appeal Board.

The appellants, Leo A. Lynch and H. Burke-Lynch, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process as the basis of the appeal. The appellant argued that the 2002 assessments for 28 of the residential units within the subject's building and identical to the subject in size received reductions and provided a spreadsheet disclosing the unit number, the 2002 assessment, the 2002 revised assessment and the percentage reduction for the 28 properties. The appellant also provided a tabulation of 160 residential units and 235 garage units which were reassessed and received reductions and disclosed the unit number, the Property Index Number, the 2002 proposed assessment, the 2002 revised assessment and the amount of the reduction. The appellant argued that both his

(Continued on Next Page)

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:

| <u>Docket No.</u> | <u>Parcel No.</u> | <u>Land</u> | <u>Imprv.</u> | <u>Total</u> |
|-------------------|--------------------|-------------|---------------|--------------|
| 04-22947.001-R-1 | 14-21-110-048-1138 | \$1,021 | \$22,880 | \$23,901 |
| 04-22947.002-R-1 | 14-21-110-048-1764 | \$ 137 | \$ 3,075 | \$ 3,212 |

Subject only to the State multiplier as applicable.

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residential unit #3707, located on the 37th floor, as well as parking unit P404 were not included in the reassessment process and argued that he was entitled to equal consideration based on equity.

The appellant provided numerous exhibits which included: floor plans for all the residential units on floors 11-47 similar to the subject in size and location; a copy of a suggested sale price listing for residential units in January 2001 and other information. The appellant disclosed that the subject was purchased in December 2000 for a price of \$259,000. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

In contrast, 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. The board of review failed to submit any evidence and by letter of May 21, 2007, was notified of being found in default.

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 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 not overcome this burden.

Although the appellant provided assessment data and evidence in support of his contention of unequal treatment in the assessment process, unfortunately, the data does not apply to the January 1, 2004 assessment year under appeal. All of the assessment data and evidence provided by the appellant applies to the 2002 assessment year. As a result of the lack of current assessment data, the Board finds the appellant's evidence insufficient to effect an assessment change. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board.

The Board has examined the information submitted by the appellant and finds that it does not support a reduction in the subject's assessment.

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.



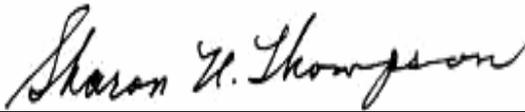
Chairman



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.