

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Daniel Cardos  
DOCKET NO.: 04-26891.001-R-1  
PARCEL NO.: 13-01-120-022-0000

The parties of record before the Property Tax Appeal Board are Daniel Cardos, the appellant, by attorney Mitchell L. Klein of Schiller, Klein & McElroy of Chicago and the Cook County Board of Review.

The subject property consists of a 74-year-old, three-story, three-unit apartment building of masonry construction containing 6,789 square feet of living area and located in Jefferson Township, Cook County. The apartment property includes three bathrooms, a full basement and a three-car garage.

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 offered three suggested comparable properties located within three blocks of the subject. These properties consist of three-story apartment buildings of masonry construction and are 74 years old. The comparables include six or ten bathrooms and basements. Two properties have three-car garages. The comparables contain between 8,711 and 9,135 square feet of building area and have improvement assessments ranging from \$50,585 to \$53,936 or from \$5.54 to \$6.19 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$46,137, or \$6.80 per square foot of building area, was disclosed. In support of the subject's assessment, the board of review offered four suggested comparable properties located within two blocks of the subject. The comparables consist of three-story buildings of masonry construction. The comparables range in age from 77 to 79 years and have full basements, one with an apartment and one finished. They have four, six or ten bathrooms and two sites have two or three-car garages. The comparable properties range in size from 5,700 to 8,880 square feet of living area with improvement assessments ranging from

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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: \$ 6,844  
IMPR. \$40,656  
TOTAL: \$47,500

Subject only to the State multiplier as applicable.

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\$43,314 to \$53,936 or from \$5.77 to \$7.59 per square foot of living area. The board also disclosed the subject was purchased in July 2002 for \$408,077. 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 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 board of review's evidence provided a 2004 and a 2005 assessment printing of the subject's assessments and property characteristics. The non-triennial 2004/2005 assessment discloses a 2004 improvement assessment of 46,137 reduced to \$40,656 for 2005.

"A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1<sup>st</sup> Dist. 1979)." Therefore, the PTAB finds that based on the County's 2005 non-triennial assessment correction it is appropriate to reduce the appellant's 2005 improvement assessment to \$40,656.

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: October 31, 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.