

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: TR Sienna Partners, LLC
DOCKET NO.: 05-20491.001-R-1
PARCEL NO.: 11-18-122-007-0000

The parties of record before the Property Tax Appeal Board (PTAB) are TR Sienna Partners, LLC, and the appellant, by attorney Edwin Wittenstein of Worsek & Vihon LLP of Chicago and the Cook County Board of Review (board).

The above Docket was heard in conjunction with Docket No. 06-20831.001-R-1.

The subject property consists of an 88-year-old, three-story, three-unit apartment building of masonry construction containing 5,394 square feet of living area and located in Evanston Township, Cook County. The apartment property includes three and one half bathrooms, a full basement and a three-car garage.

The appellant, through counsel, appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered an affidavit from the appellant testifying that the subject was purchased in September 2003 and that the improvements were wrecked and removed in September 2004. In addition, the appellant submitted an invoice dated September 20, 2004 for the subject's wrecking costs. The record indicated that the subject's 2004 improvement assessment was revised by stipulation from \$64,342 to \$42,895 under PTAB docket 2004-21122. The subject property is part of an assemblage for a condominium development. Based on this evidence the appellant requested that the subject be assessed as vacant land for 2005 and 2006.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$42,895, or \$7.95 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered three suggested comparable properties located within a quarter mile of the subject. The comparables consist of two-story, two or four-unit buildings of masonry construction. The comparables are 91 or 104 years old and have full basements, one with air conditioning. The comparables have two or four

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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: \$11,242
IMPR. \$ -0-
TOTAL: \$11,242

Subject only to the State multiplier as applicable.

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bathrooms but no garages. The comparable properties range in size from 2,050 to 5,648 square feet of living area with improvement assessments ranging from \$28,841 to \$68,928 or from \$12.20 to \$14.24 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

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 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 failed to overcome this burden.

The PTAB finds the evidence indicates the subject property should be assessed as vacant land for both 2005 and 2006. The subject was under construction with a condominium development in 2005 and 2006. The 2004 stipulated revised improvement assessment of \$64,342 to \$42,895 would place the revised assessment at about 66% of the original proposed improvement assessment indicating a proportionate 33% vacancy or wreck. The 66% plus, assessment also relates to the eight months the improvement was fully assessed (January thru August). The remaining 33% plus, of the original improvement assessment equates to the four months (September thru December) subsequent to the September wreck and removal (see affidavit and wrecking invoice). The PTAB finds the evidence discloses the building was wrecked and removed in September of 2004 and that the subject was without assessable improvements and without any evidence of an assessment for new construction in 2005 and 2006. The PTAB finds the evidence is sufficient to effect a change in the subject's assessment.

As a result of this analysis, the PTAB finds the appellant did adequately demonstrate that the subject 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.