FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: MacNeal Management Services, Inc.
DOCKET NO.: 05-20743.001-R-1 through 05-20743.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are MacNeal Management Services, Inc., the appellant(s), by attorney Patrick J. Cullerton, of Thompson Coburn Fagel Haber of Chicago; and the Cook County Board of Review.

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
05-20743.001-R-1	16-31-222-025-0000	$3,720	$21,586	$25,306
05-20743.002-R-1	16-31-222-026-0000	$3,720	$ 189	$ 3,909

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 107-year-old, two-story style single-family dwelling of frame construction. Containing 1,826 square feet of living area, the subject improvement features a full, unfinished basement, two full baths, and a two car garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant waived the right to a hearing. In support of this argument, the appellant offered a real estate contract dated June 28, 1999 between Thomas B. Neill/Kaye Neil and MacNeal Memorial Hospital Association for a price of $145,000. The date established within the contract for closing was September 1, 2001. Also submitted regarding the subject's sale were a Residential Real Property Disclosure Report, a Disclosure of Hazards, a Closing Statement, a Settlement Statement, and a Warranty Deed all dated October 28,

2002. The Closing Statement and the Settlement Statement reflected a sale price of $145,000. The appellant's counsel argued that to achieve equity of assessment, the subject's assessment should reflect the application of the Illinois Department of Revenue's 2005 median level of assessments of 9.77% for Cook County Class 2 residential property to the subject's October 29, 2002 sale price of $145,000. Moreover, the appellant argued that the Cook County Board of Review has a uniform policy of establishing Class 2 assessments at 10% of a recent sale price. Based on the forgoing the appellant requested a reduction of the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of $21,778, or $11.93 per square foot of living area, was disclosed. In support of the subject’s assessment, the board of review offered property characteristic sheets and a spreadsheet detailing three suggested comparable properties located in the same coded assessment neighborhood as the subject. The comparables consist of two-story style single-family dwellings of frame construction from 106 to 112 years old. These properties range in size from 1,540 to 2,124 square feet of living area and contain two or two and one-half baths, full unfinished basements, and two have garages. The comparables have improvement assessments ranging from $12.81 to $13.35 per square foot of living area. 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 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 failed to overcome this burden.

The Property Tax Appeal Board finds that the parties entered in the purchase contract for the subject property for the sale price of $145,000 in June 1999, approximately five and one half years prior to the date at issue. The Board further finds that the sale closed in October 2002, more than two years prior to the date of assessment. The Property Tax Appeal Board finds that the dates of the contract and the sale documents indicate that the sale price does not reflect the subject's value as of the assessment date at issue. Therefore, the Board accords the subject's sale little weight.

The Board accords substantial weight to the properties submitted by the board of review. The board's properties are the similar in age, size and exterior construction type when compared to the subject. Further, these properties have amenities commensurate with the subject's amenities.

As a result of this analysis, the Property Tax Appeal Board finds that the comparables in the record adequately demonstrate that the subject dwelling was equitably assessed and no reduction is warranted.

LBS/09
.

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: November 25, 2009

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.