



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Donald Martin
DOCKET NO.: 05-21986.001-R-1
PARCEL NO.: 14-20-416-007-0000

The parties of record before the Property Tax Appeal Board are Donald Martin, the appellant(s), by attorney Mitchell L. Klein, of Schiller Klein & McElroy of Chicago; and the Cook County Board of Review.

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: \$ 7,952
IMPR.: \$ 72,059
TOTAL: \$ 80,011

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,100 square foot parcel of land containing two improvements. The improvement appealed by the appellant is a 110-year old, three-story, masonry, multi-family dwelling. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as three-story, masonry or frame and masonry, multi-family dwellings with two improvements on the property, between three or three and three-half baths a basement, and, for air conditioning. The properties range: in age from 106 to 117 years; in size from 2,475 to 3,210 square feet of living area; and in improvement assessments from \$8.50 to \$14.37 per square foot of living area. The appellant's evidence includes a property characteristic printout for the subject indicating the

improvement contains 3,306 square feet of living area. This characteristic printout is dated September 22, 2005. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$82,849 was disclosed. The property characteristic printout indicates the allocated assessment on the improvement under appeal was \$50,112 or \$11.46 per square foot of living area when using a square footage of 4,373 square feet of living area. In support of this improvement's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as three-story, masonry, multi-family dwellings with between three and five baths, a full basement with two finished, and, for one property, air conditioning. The properties range: in age from 88 to 114 years; in size from 4,422 to 4,929 square feet of living area; and in improvement assessment from \$11.89 to \$20.80 per square foot of living area. The board's evidence also includes a property characteristic printout which lists the improvement's square feet of living area as 4,373. This characteristic printout is dated July 6, 2007. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a letter arguing that the board of review included the square footage of the second improvement when listing the improvement's square footage and that the appellant's comparables are located closer to the subject.

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 Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has met this burden.

As to the appealed improvement's square footage, the PTAB finds the best evidence of the square feet of living area is the property characteristic printout from the lien year in question submitted by the appellant. Therefore, the PTAB finds the subject improvement under appeal contains 3,306 square feet of living area.

The parties submitted a total of eight properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #1, #2 and #4 are the most similar to the subject in size, construction, age, and amenities. These properties are masonry, three-story, multi-family dwellings located in the subject's neighborhood. The properties range: in age from 106 to 115 years; in size from 3,210 to 4,320 square feet of living area and in improvement assessments from \$8.50 to \$14.37 per square foot of living area. In comparison, the subject's improvement assessment of \$15.16 per square foot of living area is above the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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 28, 2009

Allen Castrovillari

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.