

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Andrew Everest
DOCKET NO.: 05-23145.001-C-1
PARCEL NO.: 20-17-307-007-0000

The parties of record before the Property Tax Appeal Board are Andrew Everest, the appellant, by attorney Michael Griffin of Chicago and the Cook County Board of Review.

The subject property consists of a 5,000 square foot parcel improved with an 86-year-old, one-story style commercial building located in Lake Township, Cook County.

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. In support of this argument, the appellant offered assessment data and two spreadsheets with conflicting data for three or four suggested comparable properties. The appellant's documents suggest these properties consist of one-story style commercial buildings from 47 to 91 years old; ranging in size from 750 to 2,800 square feet of building area and/or 2,559 to 4,201; and have improvement assessments ranging from \$3.53 to \$12.23 per square foot of building area, excluding land and/or \$2.32 to \$3.74 per square foot of building area excluding land. Further, the appellant's petition suggests the subject dwelling contains either 2,200 or 5,000 square feet of building. A copy of the subject's 2005 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment from \$11,574 to \$8,227.

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.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the

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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:

LAND:	\$	6,080
IMPR.:	\$	11,574
TOTAL:	\$	17,654

Subject only to the State multiplier as applicable.

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 documentation from the appellant in this appeal contains far too many contradictions and probable inaccuracies to make an evaluation of the equity of the subject's improvement assessment. Consequently, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject was inequitably assessed by clear and convincing evidence and no 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: May 30, 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.