FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Eva S. Breckenridge
DOCKET NO.: 05-23293.001-R-1
PARCEL NO.: 31-07-407-039-0000

The parties of record before the Property Tax Appeal Board are Eva S. Breckenridge, the appellant, by attorney David C. Dunkin, of Arnstein & Lehr 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:	$ 2,884
IMPR.:	$12,984
TOTAL:	$15,868

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,010 square foot parcel of land improved with a four-year old, one-story, masonry townhouse. This improvement contains 1,623 square feet of living area as well as two full baths, a full basement, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process of the subject's improvement. The appellant submitted assessment data and descriptions on four comparable properties for consideration located on the same street, as is the subject. They are improved with a four-year old, one-story, masonry townhouse with 1,623 square feet of living area and two bathrooms. They range in improvement assessments from $5.46 to $8.50 per square foot of living area. The subject's improvement assessment is $11.08 per square foot of living area.

At hearing, the appellant's attorney reiterated the appellant's equity argument asserting that the board of review's evidence failed to address the subject's inequitable assessment. 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 final assessment of $20,866 was disclosed. The board of review submitted a memorandum reflecting a market sales analysis of the subject's townhouse development as well as property characteristic printouts of 33 properties purported to be used in this analysis. The memorandum contained a six-line analysis. The analysis reported that 26 residential units had sold from tax years 2002 through 2005 for a cumulative value of $6,733,504. A deduction for personal property of $5,000 per sale unit, or a total deduction of $130,000 was undertaken. After this deduction, the remaining value was divided by the 26 units resulting in an average sale price per unit of $253,981.

At hearing, the board of review's representative reiterated the board of review's usage of sales comparables of other townhouses within the subject's development. Based on this evidence, the board of review requested confirmation of the subject'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 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 PTAB finds the appellant has met this burden.

The PTAB finds that comparables submitted by the appellant are most similar to the subject in style, size, age and amenities. Due to their similarities to the subject, these four comparables received the most weight in the PTAB's analysis. These comparables had improvement assessments that ranged from $5.46 to $8.50 per square foot of living area. The subject's improvement assessment of $11.08 per square foot of living area is above this range.

After considering adjustments and the differences in the comparables when compared to the subject, the PTAB 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.

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: April 23, 2010

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.