



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

APPELLANT: John Lally
DOCKET NO.: 05-23574.001-R-1
PARCEL NO.: 14-29-103-017-0000

The parties of record before the Property Tax Appeal Board are John Lally, the appellant, by attorney Patrick J. Cullerton of Thompson Coburn Fagel Haber, Chicago, Illinois; 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: \$12,000
IMPR.: \$80,815
TOTAL: \$92,815

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a three-story masonry constructed multi-family dwelling with 3,691 square feet of living area. The building is 12 years old. Features of the property include a full basement with an apartment, central air conditioning and four fireplaces. The property is located in Chicago, Lakeview Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment and also raised a market value argument. The appellant initially argued the size of the subject dwelling as reported by the assessing officials was excessive. In support of this argument the appellant submitted an appraisal containing a schematic diagram of the building prepared by the

appraiser. The appraiser calculated the building as having 3,691 square feet of above grade living area.

The appraisal submitted by the appellant estimated the subject property had a market of \$950,000 as of February 1, 2004. The appraiser developed the three approaches to value. The cost approach resulted in an estimate of value of \$982,100; the income approach resulted in an estimate of value of \$957,000; and the sales comparison approach resulted in an estimate of value of \$950,000. The appraiser gave most weight to the sales comparison approach in arriving at his final conclusion of market value. The appellant requested the estimated market value for the subject be debased using the 2005 three-year median level of assessment as determined by the Illinois Department of Revenue for Class 2 property of 9.77% resulting in a total assessment of \$92,815.

Alternatively, in support of the unequal treatment argument the appellant submitted descriptions and assessment information on eight comparables. The comparables were three-story multi-family apartment buildings of frame or masonry construction with the same classification and neighborhood codes as the subject property. The comparables ranged in size from 3,246 to 8,475 square feet of living area and ranged in age from 6 to 119 years old. Each comparable had a full or partial basement with four being finished with apartments. Six comparables had central air conditioning, two comparables had one or six fireplaces and four comparables had two-car detached garages. These properties had improvement assessments ranging from \$56,023 to \$120,040 or from \$13.05 to \$17.26 per square foot of living area. The appellant's attorney argued that the median improvement assessment of the comparables was \$14.83 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$14.83 per square foot or \$54,738.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$102,125 was disclosed. The subject property has an improvement assessment of \$90,125.

The board of review submitted the subject's property characteristic printout indicating the building had 4,807 square feet of building area. The board of review submitted no other evidence with respect to size of the building. Using this estimate of size the board of review stated the subject property

had an improvement assessment of \$18.75 per square foot of building area.

To demonstrate the subject was equitably assessed, the board of review submitted one comparable. The comparable was improved with a three-story multi-family dwelling of masonry construction with 5,027 square feet of living area. The comparable had the same neighborhood code as the subject property and was 11 years old. The comparable had a full basement with an apartment and central air conditioning. This property had an improvement assessment of \$106,259 or \$21.14 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject'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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The Board initially finds the subject improvement has 3,691 square feet of living area. The Board finds the best evidence with respect to the size of the building was submitted by the appellant. The appellant submitted an appraisal containing a schematic diagram of the building prepared by the appraiser. The appraiser calculated the building as having 3,691 square feet of above grade living area. The board of review did not refute this aspect of the appellant's argument with any evidence calling into question the measurements contained in the appellant's appraisal.

The appellant argued in part overvaluation based upon an appraisal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value in the record was submitted by the appellant. The appellant submitted an appraisal of the subject property containing the three traditional approaches to value. The appraiser, placing most weight on the sales comparison approach, estimated the subject property had a market of \$950,000 as of February 1, 2004. The board of review did not submit any evidence to refute this

market value contention. Based on this record the Property Tax Appeal Board finds the subject property had a market value of \$950,000 as of January 1, 2005. Since market value has been determined the 2005 three-year median level of assessments as determined by the Illinois Department of Revenue for Class 2 property of 9.77% shall apply. (86 Ill.Adm.Code 1910.50(c)(2)).

The appellant also argued assessment inequity with respect to the improvement assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a further reduction in the subject's assessment is not warranted on this basis.

A review of the equity comparables submitted by the parties disclosed that only two were similar to the subject in size, appellant's comparables 6 and 8. However, these two comparables were of frame construction, had no central air condition, had unfinished basements and were significantly older than the subject being 119 and 117 years old, respectively. Each of these properties did have detached two-car garages, unlike the subject property. These two comparables had improvement assessments of \$16.10 and \$17.26 per square foot of living area. The subject's improvement assessment, after making an adjustment for the market value finding herein, has an improvement assessment of \$21.90 per square foot of living area. The subject's revised improvement assessment is above that of these two comparables but is justified based on the subject's superior age, construction and features when compared with these two properties. Therefore, the Board finds no further reduction to the subject's improvement assessment is justified based on assessment inequity.

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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Harold H. Lewis

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: December 23, 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.