



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

APPELLANT: Michael Husman
DOCKET NO.: 05-24307.001-R-1
PARCEL NO.: 17-06-215-028-0000

The parties of record before the Property Tax Appeal Board are Michael Husman, the appellant, by attorney Lisa A. Marino, of Marino & Associates, PC in 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:

LAND: \$ 13,212
IMPR.: \$ 29,471
TOTAL: \$ 42,683

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 8,550 square feet of land improved with a 98-year old, two-story, masonry, multi-family dwelling. The improvement contains 2,784 square feet of living area as well as two full bathrooms and a full basement.

The appellant's attorney raised two arguments: first, that the subject property should be accorded a vacancy factor of 10%; and second, that there was unequal treatment in the assessment process as the bases of this appeal.

As to the vacancy argument, the appellant's pleadings assert that a proration of 10% should be applied to the subject's improvement due to the building's vacancy in 2005. In support of this assertion, the appellant submitted a general affidavit wherein the affiant states that the subject's building was 100% vacant in the 2005 tax year. In addition, the appellant submitted a copy of a building permit dated February 15, 2006, which permits rehabilitation of the two-unit building into a single-family dwelling.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables located within a four-block radius of the subject. The properties were improved with a two-story or three-story, masonry multi-family dwelling. They ranged: in bathrooms from two to three; in age from 108 to 113 years; in size from 3,669 to 4,038 square feet of living area; and in improvement assessments from \$7.70 to \$9.00 per square foot. Only one property includes basement area, while two properties have a two-car garage. The subject's improvement assessment is \$10.59 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$42,683. The board of review submitted property characteristic printouts for the subject and four suggested comparables located within a five-block radius of the subject. The properties are improved with a two-story or three-story, masonry or frame, multi-family dwelling. They range: in age from 113 to 118 years; in apartments from two to three; in size from 2,376 to 3,570 square feet; and in improvement assessments from \$11.56 to \$14.39 per square foot. Amenities include a full basement, while three properties also contain garage area.

In addition, the grid and attachments indicate that the subject property was accorded a condition of below average by the assessor's office. Two properties were accorded a condition of average, while the remaining two were accorded a condition of below average without further explanation. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the testimony and/or arguments as well as reviewing 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 Board finds the appellant has not met this burden.

The Board further finds that the comparables submitted by the board of review are most similar to the subject in location, condition, exterior construction, age, and/or size. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$11.56 to \$14.39 per square foot of building area. The subject's improvement assessment at \$10.59 per square foot is below the range established by these comparables. The Board accorded the

appellant's properties diminished weight due to the improvement size.

Furthermore, the Board finds the appellant's vacancy argument unpersuasive. The appellant failed to proffer any verbal or written testimony regarding application of a proration factor to the subject's improvement. In addition, there was no evidence of a definitive demolition date, only the issuance of a building permit in February, 2006.

As a result of this analysis, the Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not 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.

Ronald 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: December 3, 2010

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.