



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

APPELLANT: Kathleen Wright  
DOCKET NO.: 05-24755.001-R-1  
PARCEL NO.: 05-06-403-023-0000

The parties of record before the Property Tax Appeal Board are Kathleen Wright, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC in 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:** \$ 46,191  
**IMPR.:** \$ 28,240  
**TOTAL:** \$ 74,431

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 24,570 square foot land parcel improved with a 112-year old, two-story, frame, single-family dwelling. The improvement contains 4,065 square feet of living area as well as a full basement, three full and one half-baths, one fireplace and a three-car garage.

The appellant's attorney raised two arguments: first, that there was unequal treatment in the assessment process; and second, that the subject's market value is incorrect due to the subject's landmark status as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for four suggested comparables located within a two-block radius of the subject. The properties were improved with a two-story, frame and masonry, single-family dwelling. They range: in baths from three full and one-half baths to three full and two half-baths; in age from 80 to 104 years; in size from 3,768 to 4,172 square feet of living area; and in improvement assessments from \$18.24 to \$20.95 per square foot. The appellant asserts that the subject's improvement assessment is \$22.90 per square foot of living area based upon

the full assessed value before landmark status is applied, while referencing a property printout submitted by the board of review. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, appellant's attorney argued that the subject is accorded a landmark status by the assessor's office as well as a shadow assessment for the subject, which is the basis of the appellant's protest. In support of this assertion, he referred to the subject's property characteristic printouts submitted by the board of review, while he cited the property market value as well as the partial market value. He also asserted that tax year 2005 represents the subject's fifth year of landmark status. He opined that the assessor accords such a status with years one through eight containing frozen assessments, while years nine through twelve are accorded an increase in assessment at 25% per year. Therefore, the full market value is assessed in the 12<sup>th</sup> year. In addition, he referred to the board's printouts for the subject as evidencing a full market value of \$805,073 with an effective date of August 15, 2007. He also stated that the suggested comparables are not accorded landmark status.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$90,639, which reflects an improvement assessment of \$44,448 or \$10.93 per square foot. The board of review submitted descriptive and assessment data relating to three suggested comparables. The properties are improved with a two-story, frame, single-family dwelling located within one mile's distance of the subject. They range: in baths from three full to four full and one half-baths; in age from 95 to 115 years; in size from 3,502 to 4,602 square feet of living area; and in improvement assessment from \$17.00 to \$23.64 per square foot. The properties contain a full basement, one to three fireplaces, and a multi-car garage. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative indicated that both copies of the subject's property characteristic printouts indicate that the subject is accorded landmark status and that the subject's total assessment for tax years 2003 and 2004 were \$74,431, while in tax year 2005 the total assessment was increased to \$90,639. She testified that the subject's base year is tax year 2000; therefore, the assessment value should be frozen through the 2005 tax year, which is the eighth year of landmark status accorded to this subject property. Moreover, she cited the Historic Residences section of the Property Tax Code at 35 ILCS 200/10-45 as being the controlling law in this instance.

In rebuttal argument, the appellant's attorney asserted that with a landmark property the assessment value is frozen and not yearly adjusted, but that a property's market value is readjusted each year. He argued that in order to determine whether the improvement assessment is correct, one must look to the subject's full market value. He asserts in this matter that the subject's

market value is too high which then taints the application of landmark status as well as the resulting improvement assessment value. He argued that this inflated market value is supported by a lack of uniformity. He also stated that landmark status is beneficial to the property's owner, while such a designation is a status with other income tax and property tax considerations.

At hearing, the parties reviewed an earlier property characteristic printout for the subject as well as the subject's permit page, which indicated that a landmark permit was issued for the subject in 1998. Therefore, the 2005 tax year is the eighth year of the subject's landmark designation. Moreover, these printouts were attached to a copy of the appellant's petition submitted in the board of review's hearing, which were date stamped as received by the board of review on February 16, 2006. The appellant's attorney argued that there was no rationale for the subject's assessment to increase in tax year 2005 in comparison to the 2003 and 2004 tax year total assessments which are \$74,431. In addition, the board's representative testified that she did not understand any rationale behind the assessor's office increase to the subject's assessment.

After considering the 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 data, the Board finds that the appellant has not met this burden.

The Board finds that the properties submitted by the parties are similar to the subject in style, exterior construction, improvement size, and/or age. These properties ranged in improvement assessments from \$17.00 to \$20.95 per square foot of living area. Using the market value for the subject reflected on the printouts originally submitted by the appellant at the board of review's hearing dated in February of 2006 reflecting a market value of \$581,702, the subject's improvement assessment at \$11.53 per square foot is below the range established by these properties. However, the unrebutted statement from appellant's attorney as well as the property printouts for the board of review's properties indicated that none of these properties are accorded a landmark status. Therefore, the Board finds that they lack comparability to the subject.

However, the evidence also reflects a contention of law, with the board's representative citing the Property Tax Code, specifically Section 10-45.

Section 20-45 of the Code states in part that:

Valuation during 8 year valuation period. In furtherance of the policy of encouraging the rehabilitation of historic residences, property certified pursuant to this Historic Residence Assessment Freeze shall be eligible for an assessment freeze, as provided in this Section, eliminating from consideration, for assessment purposes, the value added by the rehabilitation and limiting the total valuation to the base year valuation as defined in subsection (i) of Section 10-40. For all property upon which the Director has issued a certificate of rehabilitation, the valuation for purposes of assessment shall not exceed the base year valuation for the entire 8-year valuation period, unless a taxing district elects, under Section 10-85, that the provisions of this Section shall not apply to taxes that are levied by that taxing district. . .35 ILCS 200/10-45.

The Board finds that the undisputed evidence and argument reflect that the subject property is accorded a landmark status by the assessor's office. In addition, the parties concur that for the 2005 tax year that the subject's landmark status is in its eighth year. Nevertheless, in contradiction of the aforementioned section of the Code, the assessor's office increased the subject's total assessed value without explanation. This is supported by the subject's property characteristic printouts submitted by the board of review wherein the subject's 2003 and 2004 tax year total assessment is \$74,431 which represent the subject's sixth and seventh years of landmark status. While these printouts also indicate that for tax year 2005, which is the subject's eighth year of landmark status, the assessor increased the subject's assessment to \$90,639.

Pursuant to the Property Tax Code and an analysis of the subject's printouts submitted by the board of review, the Board finds that the subject's 2005 assessment is incorrect and that a reduction is warranted based upon the subject's landmark status.

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

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*Shawn R. Lerbis*

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: September 23, 2011

*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.