FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: James Plepel
DOCKET NO.: 05-25353.001-R-1
PARCEL NO.: 24-36-213-025-0000

The parties of record before the Property Tax Appeal Board are James Plepel, the appellant(s), by attorney Melissa K. Whitley, of Marino & Assoc., 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:	$ 3,985
IMPR.:	$ 30,223
TOTAL:	$ 34,208

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 4,332 square foot parcel improved with an 82-year-old, two-story, mixed-use building of masonry construction containing 5,724 square feet of building area and located in Worth Township, Cook County. Features of the building include six full bathrooms, a partial-finished basement apartment and central air-conditioning.

The appellant, through counsel, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. Based on the appellant's documents, the four suggested comparables consist of two-story, mixed-use buildings of masonry construction located on the same street and within five blocks of the subject. The improvements range in size from 4,260 to 6,226 square feet of building area and range in age from 76 to 127 years old. The comparables contain from four to seven and one-half bathrooms. Three comparables have a full-

finished or unfinished basement, two comparables contain central air-conditioning and one comparable has a two-car detached garage. The improvement assessments range from $4.76 to $5.65 per square foot of building area.

At the hearing, the appellant's attorney argued that the appellant's comparables are similar to the subject in location, improvement size, exterior construction, amenities and age. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of $66,645. The subject's improvement assessment is $62,660 or $10.95 per square foot of building area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, mixed-use buildings of masonry or frame construction with the same neighborhood code as the subject. Two of the comparables are located on the same street and within five blocks of the subject. The improvements range in size from 1,536 to 4,995 square feet of building area and range in age from 97 to 144 years old. The comparables contain three, three and one-half or four full bathrooms and a finished or unfinished basement. Two comparables have central air-conditioning. The improvement assessments range from $10.95 to $11.19 per square foot of building area.

At hearing, the board's representative stated the board of review would rest on the written evidence submissions. Based on the evidence presented, 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'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 overcome this burden.

The Board finds the appellant's comparables two, three and four to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, amenities, age, and exterior construction. In addition, they are located on the same street and within five blocks of the subject. These three comparables have improvement assessments ranging from $5.08 to $5.65 per square foot of building area. The subject's per square foot improvement assessment of $10.95 falls well above the range established by these properties. The

Board finds the board of review's comparables less similar overall to the subject in improvement size, age and/or exterior construction and accorded less weight. The appellant's comparable one is accorded less weight because it differs significantly from the subject in size. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the most similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a 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: July 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.