



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

APPELLANT: Lemone Lampley
DOCKET NO.: 05-27129.001-R-1
PARCEL NO.: 20-25-323-034-0000

The parties of record before the Property Tax Appeal Board are Lemone Lampley, the appellant(s), by attorney Brian P. Liston, of Law Offices of Liston & Tsantilis, P.C. 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: \$ 7,586
IMPR.: \$ 33,552
TOTAL: \$ 41,138

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a 7,338 square foot parcel of land improved with a 74-year old, three-story, masonry, multi-family dwelling containing 16,851 square feet of living area and 12 apartment units. The appellant argued that the subject property is not equitably assessed as the basis of the appeal.

In support of the equity argument, appellant submitted descriptions and assessment information on a total of three properties suggested as comparable and located within the subject's neighborhood. The properties are described as three-story, masonry, multi-family dwellings with between 12 and 30 apartment units. The properties range: in age from 76 to 90 years; in size from 12,342 to 28,881 square feet of living area; and in improvement assessment from \$.75 to \$3.77 per square foot of living area or \$1,037 to \$2,796 per apartment unit. 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 improvement assessment of \$61,796 or \$3.67 per square feet of living area or \$5,150 per apartment unit was disclosed. In support of the assessment, the board of review presented sales information on 11 properties located within the subject's market. The properties are apartment buildings containing between 7,500 and 14,000 square feet of living area with the size of two properties unknown. The properties sold between July 2001 to September 2004 for prices ranging from \$250,000 to \$650,000 or from \$20,192 to \$54,167 per apartment unit. 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 this appeal.

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). After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The appellant presented a total of three properties suggested as comparable to the subject. The Board finds these comparables are similar to the subject in design, exterior construction, size, and age. These comparables received the greatest weight in the Board's analysis. The properties are three-story, masonry, multi-family dwellings with between 12 and 30 apartment units. The properties range: in age from 76 to 90 years; in size from 12,342 to 28,881 square feet of living area; and in improvement assessments from \$.75 to \$3.77 per square foot of living area or \$1,037 to \$2,796 per unit. In comparison, the subject's improvement assessment of \$3.66 per square foot of living area is within this range, however the unit assessed value of \$5,150 per unit is above the range created by these comparables. The Board gives no weight to the board of review's comparables as they do not address the appellant's equity argument. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board 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.

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: November 25, 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.