



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

APPELLANT: Robert P. Allen
DOCKET NO.: 05-28002.001-C-1 through 05-28002.004-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Robert P. Allen, the appellant; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
05-28002.001-C-1	16-31-112-021-0000	5,805	27,955	\$33,760
05-28002.002-C-1	16-31-112-022-0000	5,655	27,955	\$33,610
05-28002.003-C-1	16-31-112-023-0000	5,313	27,955	\$33,268
05-28002.004-C-1	16-31-112-024-0000	6,296	27,955	\$34,251

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 11,830 square foot land parcel improved with a forty-year old, two-story, masonry, apartment building with 19 units. The appellant's appeal is based on unequal treatment in the assessment process.

The first issue raised by the appellant was the improvement's size. The appellant asserted that the subject's improvement contained 9,316 square feet of living area. The appellant testified that he measured the building. In contrast, the board of review asserted that the subject's improvement contained

9,850 square feet. In support of this position, the board of review submitted a copy of the subject's property record card including a diagram of the subject's building and size calculations as well as black and white photographs of the subject.

As to the equity argument, the appellant submitted assessment data and descriptions on six properties on two different grid sheets for consideration. However, at hearing, the appellant withdrew a handwritten grid analysis containing three properties from consideration. The three remaining properties are improved with a forty-year old, two-story, masonry dwelling used an apartment building. They range: in units from 10 to 12 apartments; in size from 5,800 to 7,382 square feet of living area; and in improvement assessments from \$6.83 to \$7.95 per square foot of building area. These properties are located within a four-block radius of the subject. 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 final assessment of \$144,205 was disclosed. This assessment reflects a market value of \$554,629 or \$56.31 per square foot or \$29,291 per apartment unit when the Cook County Ordinance level of assessment for class 3 property of 26% is applied. In addition, the board's pleadings asserted that the subject underwent two recent sales. The first sale occurred in June, 1999, for a price of \$620,000 or \$62.94 per square foot or \$32,631 per unit via a Warranty Deed. The second sale occurred in November, 2001, for a sale price of \$715,000 or \$72.58 per square foot or \$37,631 per unit via an Administrator's Deed. Copies of these deeds were submitted.

In support of the subject's market value, raw sales data was submitted for four properties. The data from the CoStar Comps service sheets reflect that the research was licensed to the assessor's office, but failed to indicate that there was any verification of the information or sources of data. The properties sold in an unadjusted range from \$49,722 to \$52,500 per apartment unit. The apartment buildings contain from 16 to 18 units and from 11,200 to 16,800 square feet of living area. Two of the four properties contained no real estate brokers, while a third property was identified as being on the market for only one day. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant testified that real estate market conditions are so troubled that the subject was accorded a reduction in improvement assessment by the Cook County Assessor's office in tax year 2006 to reflect \$111,820 and in tax year 2007 to reflect \$102,500.

After reviewing the record and considering the testimony, 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 PTAB finds the appellant has met this burden.

As to the subject's improvement size, the PTAB finds that the best evidence of size was submitted by the board of review. Therefore, the PTAB finds that the subject's improvement contains 9,850 square feet of living area.

As to the equity argument, the PTAB finds that the comparables submitted by the appellant are most similar to the subject in style, size, and age. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. These comparables had improvement assessments that ranged from \$6.83 to \$7.95 per square foot of living area. The subject's improvement assessment is \$12.30 per square foot of living area using 9,850 square feet, which is above this range.

The board of review's properties were accorded diminished weight due to a disparity in raw, unadjusted data; location; and/or size.

Furthermore, the PTAB finds that the un rebutted testimony of the appellant reflected that the county assessor accorded the subject a reduction in improvement assessments in tax years 2006 and 2007. Case law reflects that "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400

Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979). Therefore, the PTAB finds that based upon the county assessor's 2006 and 2007 non-triennial assessment reduction, it is appropriate to reduce the appellant's 2005 improvement assessment. Thereby, the PTAB finds that 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. 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.