



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

APPELLANT: Thomas Weaver  
DOCKET NO.: 05-28003.001-C-1  
PARCEL NO.: 11-32-108-010-0000

The parties of record before the Property Tax Appeal Board are Thomas Weaver, 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:

**LAND:** \$ 16,791  
**IMPR.:** \$ 160,876  
**TOTAL:** \$ 177,667

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 11,180 square foot site improved with an 82-year-old, three-story, 25-unit; masonry constructed apartment building containing 24,550 square feet of building area. The subject is located in Rogers Park Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming 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 three properties suggested as comparable to the subject. Based on the appellant's documents, the three suggested comparables consist of three-story, masonry constructed apartment buildings located within five blocks of the subject. Two of the comparables are located across the street from the subject. The improvements range in size from 20,922 to 43,681 square feet of building area, in age from 81 to 90 years old and in number of apartments from 22 to 39 units. They range in land size from 15,000 to 23,005 square feet. The improvement assessments range

from \$4.34 to \$7.07 per square foot of building area. The subject's improvement assessment is \$10.57 per square foot of building area. Based on the equity comparables 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 \$276,296, which reflects a market value of \$1,062,676 or \$45.08 per square foot of building area, utilizing the Cook County Real Property Assessment Classification Ordinance level of assessment of 26% for Class 3 property, such as the subject. As evidence, the board of review submitted a memorandum, the subject's building record card, and descriptive data on six suggested sale comparables. The sales occurred between January 2003 and July 2004 for prices ranging from \$750,000 to \$1,800,000 or from \$37.50 to \$89.07 per square foot, including land. No analysis or adjustment of the sales data was provided by the board. Based on the evidence presented, 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 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.

Regarding the appellant's inequity argument, the Board finds the appellant submitted three properties as suggested comparables to the subject. The Board finds these three properties similar overall to the subject in building size, exterior construction, design, age and number of units. In addition, two of the comparables are located across the street from the subject. They have improvement assessments ranging from \$4.34 to \$7.07 per square foot of building area. The subject's per square foot improvement assessment of \$10.57 falls above the range established by these properties. The Board further finds the board of review's evidence fails to address the appellant's inequity argument. After considering adjustments and the differences in the appellant's comparables when compared to the subject, the Board finds the subject's improvement assessment is inequitable and a reduction in the subject's assessment is warranted.

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.

*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: March 18, 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.