



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

APPELLANT: Rae Ann Cecrle
DOCKET NO.: 05-28004.001-C-2
PARCEL NO.: 14-05-208-030-0000

The parties of record before the Property Tax Appeal Board are Rae Ann Cecrle, 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: \$54,964
IMPR.: \$215,036
TOTAL: \$270,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 3-story brick constructed class 3-15 apartment building with 27,536 square feet of building area. The building is approximately 83 years old and has 37 apartment units composed of 1 studio apartment and 36, one-bedroom apartments. The property has a 15,000 square foot parcel and is located in Chicago, Lakeview Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on three comparables located along the same street and within one-block of the subject property. The comparables had the same classification code as the subject property. The comparables were improved with three-story brick constructed apartment buildings that ranged in size from 30,828 to 41,669 square feet of building area and contained from 35 to 43 apartments. The buildings ranged in age from 79 to 88 years old and were located on parcels that ranged in size from 15,000 to 17,500 square feet. The comparables had total assessments that ranged from \$277,914 to \$355,063 and improvement assessments that ranged from \$217,965 to \$283,277 or from \$6.80 to \$7.07 per square foot of building area. The appellant indicated the subject had a total assessment of \$341,961 and an improvement assessment of \$286,997 or \$10.42 per square foot of building area. The appellant also disclosed the subject property

was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket No. 04-23396.001-C-2. In that appeal the Property Tax Appeal Board issued a decision reducing the assessment of the subject property to \$270,000. Based on this evidence, the appellant requested the subject's assessment be reduced to \$241,932.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity 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 assessments 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 a reduction is warranted.

The appellant in this appeal submitted assessment information on three assessment comparables to demonstrate the subject was inequitably assessed. These comparables had improvement assessments that ranged from \$6.80 to \$7.07 per square foot of building area. The subject has an improvement assessment of \$10.42 per square foot, which is above the range established by the comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a)). The Board takes notice that 2004 and 2005 are within the same general assessment period for Lakeview Township. (86 Ill.Admin.Code §1910.90(i)). The Board also takes notice that property in this appeal was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket No. 04-23396.001-C-2 wherein the assessment of the subject property was reduced to \$270,000. Based on this record the Property Tax Appeal Board finds a reduction in the assessment of the subject property commensurate with that established in the prior year's appeal is appropriate.

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 M. Louie

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: April 22, 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.