



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

APPELLANT: John LaFramboise
DOCKET NO.: 06-20769.001-R-1
PARCEL NO.: 10-11-306-007-0000

The parties of record before the Property Tax Appeal Board are John LaFramboise, the appellant, by attorney Mitchell L. Klein, of Schiller Klein 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: \$ 12,876
IMPR.: \$ 53,612
TOTAL: \$ 66,488

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 8,700 square feet of land improved with a 79-year old, two-story, frame, single-family dwelling. The improvement contains 2,288 square feet of living area as well as a full basement, four full baths, one fireplace, and a two-car garage.

The appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for four suggested comparables. The properties were improved with a two-story, single-family dwelling of masonry or frame and masonry exterior construction. They range: in bathrooms from two full and one half-baths to three full and one half-baths; in age from 75 to 79 years; in size from 2,219 to 2,380 square feet of living area; and in improvement assessments from \$22.04 to \$24.75 per square foot. The subject's improvement assessment is \$27.54 per square foot of living area at the full value of the home improvement exemption, while without the home improvement exemption the improvement

assessment was \$25.66 per square foot of living area. In addition, the appellant's pleadings included photographs of the subject and suggested comparables. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney indicated that properties #1, #3 and #4 were all located on the same street as is the subject, while property #2 was located within a one-block radius of the subject.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$71,576. The subject's improvement assessment is \$58,700 or \$25.66 per square foot without application of the home improvement exemption. The grid analysis indicated that the subject had sold on April 1, 2006 for a price of \$1,200,000 or \$524.47 per square foot. In addition, the board of review submitted copies of the subject's property record cards.

At hearing, the board's representative argued that the best evidence of value was the subject's purchase within the 2006 tax appeal year at issue. Referring to the subject's property record cards, she testified that the subject's building is accorded a market value of \$366,879, while the building's improvements were accorded a value of \$26,989. She stated that of the building's home improvements \$75,000 in assessed value is exempt for four years and that the subject's home improvements were indicated as being one-year old. Therefore, there is no value attributed to the home improvements for this subject. As a result of its analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney submitted an argument asserting that the board of review had failed to refute the appellant's equity argument.

After hearing the testimony and/or arguments as well as reviewing the evidence, 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 data, the Board finds the appellant has met this burden.

The Board finds that comparables submitted by the appellant are most similar to the subject in location, improvement size, age, and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$22.04 to \$24.75 per square foot of living area.

The subject's improvement assessment at \$25.66 per square foot without the home improvement exemption or the improvement assessment at \$27.54 per square foot with the home improvement exemption are above the range established by these comparables.

Further, the Board finds that the board of review failed to address the appellant's equity argument. In addition, the board failed to submit evidence or testimony that the subject's sale was an arm's length transaction.

As a result of this analysis, the Board finds the appellant has adequately demonstrated that the subject 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 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: August 19, 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.