



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

APPELLANT: James Lee
DOCKET NO.: 06-20770.001-R-1
PARCEL NO.: 10-12-408-010-0000

The parties of record before the Property Tax Appeal Board are James Lee, 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: \$ 16,620
IMPR: \$ 39,824
TOTAL: \$ 56,444

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 10,950 square feet of land improved with a 79-year old, two-story, masonry, single-family dwelling. The improvement contains a full basement, two full and one half-baths, and one fireplace.

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

As an ancillary issue, the appellant's attorney asserted that the subject's improvement contains 1,802 square feet of living area. In contrast, the board of review argued that the subject contains 4,192 square feet. In support of that size, the board submitted a copy of the subject's property characteristic printouts dated June 28, 2007. However, the board of review's pleadings include a copy of the appellant's complaint with the attached property characteristic printouts, which were submitted before the board of review's 2006 tax appeal. These documents were date stamped by the board of review on September 28, 2006 with the printouts indicating that the subject contained 1,802 square feet of living area. Furthermore, copies of the board of review's 2006 decision

indicate that the subject was accorded the classification of 2-05 by the county assessor's office pursuant to the Cook County Classification Ordinance. The Board notes that the county's 2-05 classification is defined as "two or more story residence, over 62 years of age and up to 2,200 square feet of area".

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables. The properties were improved with a two-story, single-family dwelling of masonry, stucco or frame and masonry exterior construction. They range: in bathrooms from one full and one half-baths to two full and one half-baths; in age from 80 to 83 years; in size from 1,840 to 1,950 square feet of living area; and in improvement assessments from \$20.39 to \$22.16 per square foot. The subject's improvement assessment is \$29.98 per square foot of living area at the full value of the home improvement exemption using the appellant's assertion of 1,802 square feet of living area. In addition, the appellant's pleadings included photographs of the suggested comparables. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney indicated that he had no personal knowledge of the size of the subject's improvement as of the January 1, 2006 assessment date at issue; however, he did state that sometime in late 2006 that the appellant's began some type of home improvements. He also asserted that the suggested comparables are located within a three-block radius of the subject.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$70,643. The subject's improvement assessment is \$54,023. In addition, the board of review submitted copies of the subject's property record cards as well as the appellant's evidence submissions at the board's level hearing.

At hearing, the board's representative argued that the subject property underwent home improvements, but could not state specifically when this construction commenced. She also stated that the subject was purchased in July, 2005, for a price of \$1,399,000, which data was reflected on the appellant's 2006 pleadings submitted at the board of review's hearing. 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.

As to the ancillary issue of improvement size, the Board finds that the subject's improvement contains 1,802 square feet of living area as of the assessment date of January 1, 2006 based upon the documentation submitted by the board of review as well as the classification accorded by the assessor's office.

The Board further 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 \$20.39 to \$22.16 per square foot of living area. The subject's improvement assessment at \$91.33 per square foot using the corrected square footage of 1,802 square feet is 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 any evidence or testimony that the subject's sale was an arm's length transaction, while also failing to proffer copies of construction and/or demolition permits for the subject.

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.