



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

APPELLANT: Emerick Yonquist  
DOCKET NO.: 06-22338.001-R-1  
PARCEL NO.: 14-29-311-057-0000

The parties of record before the Property Tax Appeal Board are Emerick Yonquist, 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 no change 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:** \$ 16,808  
**IMPR.:** \$ 114,048  
**TOTAL:** \$ 130,856

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 2,716 square feet of land improved with a 13-year old, two-story, masonry, single-family dwelling. The improvement contains 2,777 square feet of living area as well as three full baths, a full basement, one fireplace and a two-car frame 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 as well as color photographs for four suggested comparables located on the same block and street, as is the subject property. The properties were improved with a two-story or three-story, masonry, single-family dwelling. They range: in bathrooms from three to four baths; in age from 13 to 15 years; in size from 2,777 to 3,711 square feet of living area; and in improvement assessments from \$34.59 to \$35.20 per square foot. Amenities include one fireplace and a two-car garage, while only one property also contains a full basement. The subject's improvement assessment is \$41.07 per square foot of

living area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the board of review's representative argued that the appellant's comparable #1 is a prorated improvement and moved to submit BOR Hearing Exhibit #1 without objection from the appellant. This Exhibit reflected that this property's parcel was accorded a 50% proration. He also asserted that there was a huge improvement size discrepancy with the remaining appellant's comparables. The Board accorded the appellant 21 days from this hearing date to submit a copy of property record card for appellant's comparable #1, with an additional 21 days accorded to the board of review to file a response to the data submitted by the appellant.

The appellant timely submitted a two-page copy of a property characteristic printout for appellant's comparable #1 relating to the identified property index number (hereinafter PIN) -052 as well as a two-page copy of a property characteristic printout for the neighboring PIN -053. Both printouts reflect the same taxpayer's name and exact mailing address. Further, the printouts reflect that each improvement is accorded a 50% proration factor. However, the printouts reflect assessment data from tax years 2008 through 2010, not tax year 2006. The board of review failed to file a response to these evidence submissions.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$114,048. The board of review submitted property characteristic printouts for the subject and three suggested comparables located a one-quarter of a mile's distance from the subject. The properties are improved with a two-story, masonry, single-family dwelling. They range: in bathrooms from three to four; in age from 4 to 19 years; in size from 2,564 to 2,694 square feet; and in improvement assessments from \$42.03 to \$44.38 per square foot. Amenities include a full basement and a two-car garage, while two properties also include a fireplace therein.

Moreover, the evidence reflects that the subject and properties #1 and #2 were accorded an average condition by the assessor's office, while property #3 was accorded a deluxe condition without further explanation. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative rested on the evidence submission. He testified that he has no personal knowledge of the criteria used by the assessor's office to accord a condition characterization.

The appellant's attorney submitted written rebuttal referring to the board of review's properties and highlighting data reflecting a lack of comparability to the subject.

After considering 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 not met this burden.

The Board further finds that the comparables submitted by the board of review are most similar to the subject in style, exterior construction, improvement size, age and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$42.03 to \$44.38 per square foot of living area. The subject's improvement assessment at \$41.07 per square foot is below the range established by these comparables. The Board accorded diminished weight to the remaining comparables due to a disparity in assessment due to either a prorated improvement over two PINs without assessment data reflecting the tax year at issue and/or a distinctly larger improvement size.

As a result of this analysis, the Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not 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: January 21, 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.