



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

APPELLANT: Lee Reuter
DOCKET NO.: 06-22660.001-R-1
PARCEL NO.: 14-29-203-039-1001

The parties of record before the Property Tax Appeal Board are Lee Reuter, the appellant(s); 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: \$ 5,841
IMPR.: \$ 47,981
TOTAL: \$ 53,822

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a seven year old, two and one-half bath condominium unit within a three unit building. The subject contains 1,750 square feet of living area, is centrally air conditioned, has two fireplaces, a finished basement, and a garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing four suggested comparable properties. The appellant's grid analysis indicated the comparables are condominium units located within one block

of the subject and in size from 1,783 to 2,100 square feet of living area. The units have full finished basements, from two and one-half to three and one-half baths; central air conditioning, two fireplaces each; and have garages. According to the appellant's documentation the comparables have total improvement assessments ranging from \$36,212 to \$44,912 or from \$19.87 to \$22.46 per square foot of living area. The appellant's principal argument was that the subject's assessment increased by approximately 28% while the comparable units increased by an average of 3.25% from the prior year. A copy of the subject's 2006 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$53,622 was disclosed. The board of review presented a memorandum and analysis which described the process utilized to determine a market value for the subject. Three sales within in the subject's condominium building which occurred in 2004 and 2005 were identified. The subject sold in 2005 for a price of \$595,000 and its percentage of ownership was reported as 38.1951%. Unit two sold in 2005 for a price of \$425,000 with a percentage of ownership of 29.0793%; and unit three sold in 2004 for a price of \$421,500 with a percentage of ownership of 23,7256. Using the total of the sale prices of \$1,441,500, \$15,000 was deducted for personal property, which resulted in an adjusted total sale price of \$1,426,500. The subject's percentage of ownership or 38.1951% was applied to the adjusted sale price resulting in a full value of \$544,853 for the subject. The subject's estimated full value was multiplied by a factor of approximately .098% to determine the total assessment for the subject. The board's evidence also notes:

The most appropriate way to determine the market value for the subject property is to analyze the recent sale prices of units within the subject building along with their allocated percentage of ownership.

Based on this evidence, 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 failed to overcome this burden.

The appellant submitted four suggested comparables in support of the equity argument. The Property Tax Appeal Board finds that these comparables were located outside of the subject's building/complex. The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction, which in the instant case is the same building/complex as the subject.

The Property Tax Appeal Board further finds the appellant's argument that the subject's assessment increased by a greater percentage than the comparables unpersuasive. The fact that the subject's assessment may have increased by a greater percentage than other properties in the neighborhood does not support the contention of unequal treatment. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. Property Tax Appeal Board, 544 N.E.2d at 771. That is properties with similar market values should have similar assessments. Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at substantially different levels of fair market value.

The Board finds that the board of review provided a breakdown of the three recent sales of the three units in the subject's building with the allocated percentage of ownership for each. The Board finds this information along with the described the process utilized to determine a market value for the subject supports the subject's current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the

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subject dwelling was inequitably or incorrectly assessed by clear and convincing evidence and no reduction is warranted.

Lbs/09

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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Harold H. Lewis

Member

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: December 23, 2009

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.