



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

APPELLANT: John Lemaster  
DOCKET NO.: 06-23500.001-R-1  
PARCEL NO.: 14-18-128-035-0000

The parties of record before the Property Tax Appeal Board are John Lemaster, 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:** \$ 9,757  
**IMPR.:** \$ 50,270  
**TOTAL:** \$ 60,027

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story multi-family dwelling of masonry construction containing 2,164 square feet of living area. The dwelling is 113 years old, and its features include two apartment units, a full, unfinished basement, and a two-car garage. The subject has a classification code of 2-11 under the Cook County Real Property Assessment Classified Ordinance, Apartment or mixed use commercial/residential building, two to six units, 20,000 square feet less than 20,000, over 62 years of age.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story frame or masonry dwellings that range in age from 108 to 118 years old. One of the appellant's comparables is located on the same tax block as the subject, and the other two are in close proximity of the subject. The comparable dwellings range in size from 1,962 to 2,426 square feet of living area. Each has a full basement, one of which is finished; two have a fireplace and a two-car garage; and one has central air conditioning. The comparables have improvement assessments ranging from \$20.19 to \$25.73 per square foot of living area. The subject's improvement assessment is

\$32.97 per square foot of living area. 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" without any equity evidence in support of its assessed valuation of the subject property. The board of review submitted the subject's July 2005 sale price of \$810,000 but did not address the appellant's equity evidence.

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 a reduction in the subject's assessment is warranted.

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 assessment data, the Board finds the appellant has met this burden.

The appellant presented three equity comparables. The board of review did not submit any equity evidence to refute the evidence presented by the appellant. The Board finds the comparables submitted by the appellant were very similar to the subject in location, style, size, and age, and they were also generally similar to the subject in exterior construction. These comparables had improvement assessments that ranged from \$20.19 to \$25.73 per square foot of living area. The subject's improvement assessment of \$32.97 per square foot of living area falls above the range established by these comparables. The board of review provided the subject's July 2005 sale price but did not submit any equity evidence to refute the evidence presented by the appellant. As a result, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*Shawn R. Lerski*

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: May 21, 2010

*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.