



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

APPELLANT: Robert Goodman
DOCKET NO.: 06-23791.001-C-1
PARCEL NO.: 14-18-411-038-0000

The parties of record before the Property Tax Appeal Board are Robert Goodman, the appellant(s), by attorney Lisa A. Marino, of Marino & Assoc., 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: \$ 13,776
IMPR.: \$ 28,947
TOTAL: \$ 42,723

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,296 square foot parcel of land improved with a 93-year old, two-story, masonry, building. The appellant, via counsel, argued both unequal treatment in the assessment process and that the fair market value of the subject was not accurately reflected in its assessed value based on a contention of law.

In support of the market value argument, the appellant submitted a brief arguing that the county has misclassified the subject property as a 3-18 and it should be classified as a 2-11. The evidence shows that the subject property was once a 5,125 square foot parcel of land improved with a 13,533 square foot, eight-unit commercial and residential building on it. In 2001, the appellant requested and received a division of the property identification number from one parcel into two parcels. The appellant now argues that the subject's first parcel contains only four residential units and that the other parcel, the

subject of this appeal, contains four units, two commercial and two residential.

In addition, the appellant submitted copies of the Petition for Division, a building sketch of the property as a whole, and two affidavits from the appellant indicating the subject's initial parcel has been divided into two property identification numbers.

In support of the equity argument, the appellant, via counsel, submitted information on a total of three properties suggested as comparable and located within 11 blocks of the subject. The properties are described as two-story, masonry, mixed-use buildings with three or six units. The properties range: in age from 89 to 92 years; in size from 4,625 to 12,150 are square feet of living area; and in improvement assessments from \$4.87 to \$5.90 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$42,723 which included an improvement assessment of \$28,947 was disclosed. The subject's final assessment reflects a fair market value of this parcel of \$178,013 when the Cook County Real Property Assessment Classification Ordinance level of assessments for 2006 of 24% for Class 3 properties is applied. The board also submitted a memo asserting that the subject property is one building prorated over two parcels. The board of review also submitted: black and white photographs of the subject; aerial photographs; and the property record card for the subject and the split parcel. The card for the other parcel indicates a related parcel of 14-18-411-038, which is the other half of the building and the subject parcel in this appeal. The board also submitted raw sales information on 19 properties suggested as comparable. The properties sold from June 2001 to April 2007 for prices ranging from \$325,000 to \$2,800,000 or from \$30.78 to \$254.63 per square foot of building area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

This appeal was consolidated for hearing purposes with appeal 06-23790.001-C-1; the appeal of the related parcel which was split from the subject in 2001.

At hearing, the appellant's attorney noted the evidence indicates that the property was split into two property identification numbers in 2001 and that four residential units are situated on one parcel and two residential and two commercial units are situation on the other parcel.

The parties examined the photographs submitted by the board of review. There was no witness presented by the appellant to testify as to the layout of the building, the ingress and egress of the units or how the buildings differentiated.

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 not warranted.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction is not warranted.

The PTAB finds the appellant failed to present sufficient evidence to establish that the subject property was incorrectly classified as a class 3-18 by the county. The evidence indicates the subject was split into two property identification numbers. However, the appellant did not submit any evidence or testimony to establish that each portion of the improvement was completely distinct from the other with the exception of a common wall. There was no evidence to show any distinction between the units from one parcel to the other. Moreover, the board of review's evidence indicates that the subject's property identification number has a related parcel which is the parcel containing the other half of the building. Therefore, the PTAB finds the subject property is not overvalued based on classification.

The appellant next 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 not met this burden.

The appellant submitted a total of three properties suggested as comparable to the subject. However, the appellant failed to present a complete picture of the subject property. A complete review shows the subject contains 13,533 square feet of building area and an improvement assessment of \$57,894 or \$4.28 per square foot of building area. The PTAB finds the appellant's comparables similar to the subject in design, construction, and age. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are masonry, two-story, mixed-use buildings. The properties range: in age from 89 to 92 years; in size from 4,625 to 12,150 are square feet of living area; and in improvement assessments from \$4.87 to \$5.90 per square foot of living area. In comparison, the subject's improvement assessment of \$4.28 per square foot of building area is below the range of these comparables. After considering adjustments and the differences in both parties' comparables when

compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment 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: December 3, 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.