



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

APPELLANT: Jay Freshwater
DOCKET NO.: 06-23792.001-R-1
PARCEL NO.: 14-19-128-028-0000

The parties of record before the Property Tax Appeal Board are Jay Freshwater, the appellant, by attorney Lisa A. Marino, of Marino & Assoc., PC of 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: \$ 12,241
IMPR.: \$ 65,958
TOTAL: \$ 78,199

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story, single-family dwelling of masonry construction containing 2,122 square feet of living area. In 2003, the building was converted from a two-unit apartment building to a single-family residence. The dwelling is 93 years old. Features of the home include a full, unfinished basement, central air conditioning, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted an assessment equity analysis using four comparable properties described as frame or masonry dwellings that range in age from 98 to 108 years old. Three comparables have a classification code of 2-05, two or more story residence, over 62 years of age, up to 2200 square feet. One has a classification code of 2-11, apartment or mixed-use commercial/residential building, two to six units, 20,000 square feet or less, over 62 years of age. The comparable dwellings range in size from 1,974 to 2,200 square feet of living area. Three comparables have unfinished basements, either full or partial, and one has a full, finished basement. Each dwelling has a garage; one has central air conditioning; and two have one or two fireplaces. These comparables have improvement assessments ranging from \$22.47 to \$28.63 per square foot of

living area. Copies of photographs and limited information on two additional comparables were provided by the appellant. The comparables were two-story dwellings with 2,200 and 2,102 square feet of living area, respectively. These two properties had improvement assessments of \$29.01 and \$29.21 per square feet of living area, respectively. The appellant indicated the subject dwelling had 1,862 square feet of living area, resulting in an improvement assessment is \$35.42 per square foot of living area. According to the appellant, the dwelling has been misclassified as 2-11. The appellant produced the board of review's 2006 final decision, which indicates that the subject has a classification code of 2-11. The appellant also indicated the subject was purchased in October 2003 for \$782,000. 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 was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of two-story masonry single-family dwellings that range in age from 68 to 98 years old. The dwellings range in size from 1,680 to 2,148 square feet of living area. Each comparable has a full, unfinished basement; one dwelling has a fireplace; and another has a garage. These properties have improvement assessments ranging from \$30.90 to \$36.61 per square foot of living area. The board of review produced the subject's property characteristic sheet which shows that the building's current classification code is 2-05 and indicates that the subject has 2,122 square feet of living area. 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 Board further finds a reduction in the subject's assessment is not 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 not met this burden.

The appellant claimed that the subject's current classification code was 2-11 for an apartment building. The appellant produced the board of review's 2006 final decision, and the board of review produced the subject's current property characteristic sheet which revealed that the subject's classification code was 2-05 for a single-family residence. Consequently, the Board finds that the board of review produced the best evidence with

respect to establishing the subject's current classification code.

Both parties presented assessment data on a total of nine equity comparables. The appellant's comparables numbered two through four differed from the subject in exterior construction, and the comparable numbered one differed in building use based on the building's classification code. The Board also finds that the appellant's comparables numbered five and six had limited descriptions provided. As a result, the appellant's comparables received reduced weight in the Board's analysis. The Board finds the comparable numbered three by the board of review was most similar to the subject in size, style, exterior construction, foundation, and age. The comparable numbered two by the board of review, despite being somewhat smaller than the subject, was also very similar in style, exterior construction, foundation, and age. Like the subject, both had a classification code of 2-05. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$30.90 and \$36.61 per square foot of living area. The subject's improvement assessment of \$31.08 per square foot of living area falls between these amounts. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable 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 M. Louie

Member

Shawn R. Lerski

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: April 23, 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.