



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

APPELLANT: John Roberson
DOCKET NO.: 06-24847.001-R-1
PARCEL NO.: 15-11-312-006-0000

The parties of record before the Property Tax Appeal Board are John Roberson, the appellant, 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 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: \$ 3,512
IMPR.: \$ 7,620
TOTAL: \$ 11,132

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 102-year old, two-story style multi-family dwelling of frame construction containing 3,026 square feet of living area with a full, finished basement, three fireplaces and a one-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process and overvaluation as the bases of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing four suggested comparable properties. The comparables have the same classification code as the subject and are frame or masonry dwellings. They range in age from 79 to 102 years old. They have full basements, one of which is finished and one has a one-car garage. The comparables range in size from 3,640 to 5,250 square feet of living area and have improvement assessments ranging from \$4.80 to \$5.16 per square foot. The subject property has an improvement assessment of \$6.31 per square foot.

With respect to the overvaluation claim, the appellant submitted data evidencing the subject's April 2004 sale price of \$110,000. The appellant's evidence also contains information indicating the board of review stipulated to the sale price for the 2005 appeal.

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 \$22,597 was disclosed. The subject's assessment reflects a market value of \$223,290 using the 2006 three year median level of assessments for class 2 property of 10.12%. In support of the subject's assessment, the board of review offered the property characteristic sheets and a spreadsheet detailing four suggested comparable properties. The comparable properties consist of two-story frame dwellings that range in age from 90 to 110 years old. They have full basements, one of which is finished, and central air conditioning; one has a fireplace and three have garages. The dwellings range in size from 2,383 to 2,970 square feet of living area and have improvement assessments ranging from \$6.53 to \$6.65 per square foot. 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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted.

The appellant claimed the subject property's assessment was not reflective of its market value. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2d Dist. 2000). The Board finds that based on the evidence contained in the record the appellant has sufficiently established overvaluation by a preponderance of the evidence and a reduction in the subject's total assessment is warranted. While the property was afforded a reduction by the Property Tax Appeal Board for 2005, the Board finds the subject is not an owner-occupied dwelling and is not entitled to the same 2005 assessment under Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185)

The Board finds the evidence of the subject's recent sale price submitted by the appellant and acknowledged by the board of review in 2005 demonstrates the subject property is overvalued. The subject sold in April 2004 for a sale price of \$110,000. The subject's assessment reflects a market value of \$223,290 and is in excess of the recent sale price. Thus, the Board finds the subject's sale price is the best indication of the subject's market value contained in the record and the 2006 three-year median level of assessments for Cook County Real Property Assessment Classification Ordinance Class 2 property of 10.12% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code 1910.50(c)(2))

The appellant also argued the subject property was inequitably assessed. 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. The Property Tax Appeal Board finds that after considering the assessment reduction based upon market value principals, the subject property is uniformly assessed and no further reduction 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

Shawn R. Loras

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.