



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

APPELLANT: Paul Nelson
DOCKET NO.: 06-25983.001-R-1
PARCEL NO.: 13-03-202-040-0000

The parties of record before the Property Tax Appeal Board are Paul Nelson, the appellant, by attorney David C. Dunkin, of Arnstein & Lehr 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: \$9,329
IMPR.: \$30,132
TOTAL: \$39,461

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 57 year-old, one-story style masonry dwelling that contains 1,116 square feet of living area. Features of the home include central air conditioning, a fireplace, a two-car attached garage and a full unfinished basement. The subject is located in Chicago, Jefferson Township, Cook County.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of nine comparable properties located on the subject's street and block. The comparables consist of one-story style masonry dwellings that range in age from 45 to 52 years and range in size from 1,001 to 1,365 square feet of living area. Features of the comparables include 1.5-car or two-car garages and full basements, four of which are finished as recreation rooms. Six comparables have central air conditioning and one has a fireplace. These properties have improvement assessments ranging from \$28,763 to \$34,322 or from \$24.69 to \$29.94 per square foot

of living area. The subject has an improvement assessment of \$58,321 or \$52.26 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$28,056 or \$25.14 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$67,650 was disclosed. In support of the subject's assessment, the board of review submitted a packet of evidence including a property record card and a grid analysis depicting the subject property only. No equity comparables were submitted. The grid indicated the subject sold in June 2005 for \$676,200. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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'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 met this burden.

The Board finds the appellant submitted nine comparables that were similar to the subject in design, age, exterior construction, size, features and location and had improvement assessments ranging from \$28,763 to \$34,322 or from \$24.69 to \$29.68 per square foot of living area. The subject's improvement assessment of \$58,321 or \$52.26 per square foot of living area falls well above this range. The board of review submitted no equity comparables to refute the appellant's equity argument. The Board finds the appellant's comparables appear to be almost identical properties when compared to the subject, with arguably similar market values. Notwithstanding the recent sale of the subject, the Property Tax Appeal Board finds the appellant's unrefuted equity evidence is sufficient to warrant a reduction in the subject's improvement assessment.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: February 24, 2012

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.