FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jeffrey Gustafson
DOCKET NO.: 06-26054.001-R-1
PARCEL NO.: 15-15-403-050-0000

The parties of record before the Property Tax Appeal Board are Jeffrey Gustafson, the appellant, by attorney Stephanie Park of Park & Longstreet, P.C., Rolling Meadows; 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:	$1,731
IMPR.:	$29,708
TOTAL:	$31,439

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story multi-family building with 3,812 square feet of living area. The building is of masonry construction and is approximately 43 years old. The subject has five apartments and a full basement finished with a recreation room. The property is located in Broadview, Proviso Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on four comparables. The comparable properties are described as being improved with two-story buildings that range in size from 3,608 to 4,442 square feet of living area. The comparable buildings are of masonry or frame construction that range in age from 38 to 43 years old. The comparables have from 3 to 6 bathrooms and two comparables have full basements with one being finished with apartments and one having a recreation room. The comparables have improvement assessments ranging from $20,303 to $31,152 or from $5.63 to $7.08 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $21,461 or $5.63 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final total assessment of $34,676 was disclosed. The subject has an improvement assessment of $29,708 or $7.79 per square foot of living area. The board of review presented information on four comparable properties consisting of two-story multi-family buildings of masonry construction that range in size from 3,610 to 3,640 square feet of living area. These comparables have the same classification code and neighborhood code as the subject. The comparables have three or four apartments and two have basements finished with recreation rooms. The buildings range in age from 42 to 43 years old. The property characteristic printouts indicated the comparables have proration factors applied to the improvement assessments of 50% and 70%. Converting the improvement assessments to represent 100% of value, results in improvement assessments ranging from $7.78 to $8.14 per square foot 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 Board finds comparable #1 submitted by the appellant and comparables #1 and 2 submitted by board of review to be most similar to the subject in size, age and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables have improvement assessments ranging from $5.63 to $8.14 per square foot of living area. The subject's improvement assessment of $7.79 per square foot of living area is within the range established by the most similar comparables in the record. The Board gave less weigh to appellant's comparables #2 through #4 and board of review comparables #3 and #4 for such factors as size, construction and features such as slab foundations making them inferior to the subject. 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.

Chairman

Member

Member

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: September 23, 2011

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.