



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

APPELLANT: James Stoller
DOCKET NO.: 06-27566.001-R-1
PARCEL NO.: 17-06-404-017-0000

The parties of record before the Property Tax Appeal Board are James Stoller, the appellant, by attorney George J. Behrens, of McCracken, McCracken & Behrens, P.C. 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: \$ 16,853
IMPR.: \$ 80,675
TOTAL: \$ 97,528

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 5,016 square foot land parcel improved with a 93-year old, three-story, masonry, multi-family dwelling. The improvement contains 5,952 square feet of living area as well as six apartments therein.

The appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for five suggested comparables. The properties were improved with a three-story, masonry, multi-family dwelling. They range: in age from 90 to 118 years; in units from seven to nine apartments; and in size from 4,648 to 8,227 square feet of living area. They range in improvement assessments from \$3.46 to \$9.86 per square foot. The subject's improvement assessment is \$12.54 per square foot of living area.

In addition, the appellant submitted copies of assessor database printouts and photographs of the subject and the suggested comparables. The printouts indicate that all of the suggested comparables' assessment data reflect partial assessments. In

addition, the printouts for property #3 also indicated that the parcel contained more than one improvement thereon with more than one home improvement exemption.

Further, the appellant submitted actual income and expense data for the subject reflecting data from tax year 2003 through 2005. The actual data indicated a range of income from \$66,323 to \$70,236 and total expenses that range from \$26,262 to \$45,289 resulting in net income ranging from \$24,947 to \$41,634. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$97,528. The board of review also submitted descriptive and assessment data for four suggested comparables. The properties were improved with a three-story, masonry, multi-family dwelling with six apartments therein. They range: in age from 105 to 118 years; in size from 4,884 to 5,676 square feet of living area; and in improvement assessments from \$12.74 to \$13.35 per square foot. Amenities include a full basement, while three properties also have garage area. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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 data, the Board finds that the appellant has not met this burden.

The Board finds that the comparables submitted by the board of review are most similar to the subject in style, exterior construction, number of units, improvement age and/or size. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$12.74 to \$13.35 per square foot. The subject's improvement assessment at \$12.54 per square foot is below the range established by these comparables.

Further, the Board finds that the appellant only disclosed partial assessment data for the suggested comparables; therefore, the Board accorded these properties no weight due to the absence of relevant data.

When overvaluation is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. 86 *Ill.Admin.Code 1910.63(e)*. 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). The Board finds that the appellant has not met this burden.

The Board accorded little weight to the appellant's argument that the subject's assessment was excessive when applying an income analysis based upon the subject's actual income and expenses. Actual expenses and income can be useful when shown that they are reflective of the market. However, the appellant failed to proffer any market data to demonstrate that the subject's actual data was reflective of the market.

As a result of this analysis, the Board finds that the appellant has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that a reduction 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

Frank J. Huff

Member

Member

Mario M. Louie

William R. Lerbis

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

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.