



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

APPELLANT: Gabriel Poothakallil
DOCKET NO.: 06-27611.001-R-1
PARCEL NO.: 14-31-428-047-0000

The parties of record before the Property Tax Appeal Board are Gabriel Poothakallil, the appellant, by attorney Abby L. Strauss of Schiller Klein 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: \$ 11,408
IMPR.: \$ 60,760
TOTAL: \$ 72,168

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story mixed-use and multi-family building of masonry construction containing 6,200 square feet of building area. The building is 80 years old. Features of the building include three apartment units, a commercial unit, and a partial, unfinished basement. According to the appellant, the building has 6,000 square feet of building area.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two or three-story masonry buildings that range in age from 80 to 95 years old. The appellant's comparables all have the same neighborhood and classification codes as the subject, and two are located on the same street as the subject. The comparable buildings are mixed-use and multi-family, and they range in size from 5,508 to 7,680 square feet of building area. Each comparable has two or four apartment units, one commercial unit, and a partial, unfinished basement. Two buildings have garages. The comparables have improvement assessments ranging from \$9.31 to \$10.01 per square foot of building area. According to the appellant, the subject's improvement assessment is \$69,970 or \$11.66 per square foot of

building area, but that claim is based on the appellant's assertion that the subject has 6,000 square feet of building area. However, the appellant never produced any evidence to support this claim. 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 four comparable properties consisting of two-story masonry buildings that range in age from 78 to 105 years old. The comparables all have the same neighborhood and classification codes as the subject, and two are located one-quarter mile from the subject. The buildings are mixed-use and multi-family, and they range in size from 4,416 to 4,800 square feet of building area. Each building has an unfinished basement, either full or partial, three or four apartment units, and one commercial unit. One building has a garage. These properties have improvement assessments ranging from \$11.96 to \$13.79 per square foot of building area. According to the board of review, the subject has an improvement assessment of \$69,970 or \$11.29, which is based on the board of review's claim that the subject property has 6,200 square feet of building area. In support of its estimate of the subject's size, the board of review produced the subject's property characteristic sheet. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney noted that the board of review had not responded to the appellant's claim that the building has 6,000 square feet of building area. The appellant's attorney also noted that the comparables submitted by the board of review were much smaller than the subject.

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 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 met this burden.

The appellant claimed that the subject has 6,000 square feet of building area but submitted no evidence to support this claim. The board of review produced the subject's property characteristic sheet which confirms that the subject has 6,200 square feet of building area. Consequently, the Board finds that the board of review produced the best evidence with respect to establishing the subject's size.

All of the seven comparables submitted by both parties were two or three-story masonry apartment buildings. The comparables submitted by the board of review were considerably smaller than the subject and received reduced weight in the Board's analysis. The comparable numbered two by the appellant was much larger than the subject and also received reduced weight. The Board finds the comparables numbered one and three were most similar to the subject in size, and they were also very similar in location and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$9.62 and \$10.01 per square foot of building area. The subject's improvement assessment of \$11.29 per square foot of building area falls above these assessments. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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. Lerski

Member

Member

Mario M. Louie

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.