



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

APPELLANT: PA Lincoln, LLC
DOCKET NO.: 06-27632.001-R-1
PARCEL NO.: 14-33-110-006-0000

The parties of record before the Property Tax Appeal Board are PA Lincoln, LLC, the appellant, by attorney Mitchell L. Klein, 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: \$22,632
IMPR: \$84,812
TOTAL: \$107,444

Subject only to the State multiplier as applicable.

ANALYSIS

The subject is improved with a building of mixed residential and commercial use. It is a 106-year-old, two-story, masonry building with 5,750 square feet of living area, an unfinished basement and central air conditioning.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis detailing four suggested comparable properties. They are located in an area with the same assessor's assigned neighborhood code as the subject, and one is on the next block of the same street. The two-story or three-story, mixed residential and commercial, masonry buildings have 5,280 to 6,225 square feet of living area. They are 82 to 111 years old. Three have basements, and one has central air conditioning. They have improvement assessments ranging from \$7.34 to \$14.74 per square foot. The subject property has an improvement assessment of \$18.51 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board

of review also submitted a spreadsheet and property characteristic sheets with information on one comparable property. It is located on the same block as the subject. The two-story, mixed residential and commercial, masonry building is 112 years old. It has a partial basement and central air conditioning. It has 4,312 square feet of living area, and its improvement assessment is \$19.91 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant's attorney pointed out that the subject is 33 percent larger than the board of review's comparable.

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 overcome this burden.

The parties offered assessment data on a total of five equity comparables. The board of review's comparable is more than 1,400 square feet smaller than the subject in living area. The appellant's comparables are similar to the subject in size and in most other property characteristics. The appellant's comparables have improvement assessments of \$7.34 to \$14.74 per square foot. The subject's \$18.51 per-square-foot improvement assessment is significantly higher than those assessments. After considering adjustments and differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's current per square foot improvement assessment is not supported by the most comparable properties contained in the record.

As a result of this analysis, the Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a 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

Mario M. Louie

Shawn R. Lerski

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: January 21, 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.