



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

APPELLANT: Rhonda Williams  
DOCKET NO.: 06-27826.001-C-1  
PARCEL NO.: 20-23-127-018-0000

The parties of record before the Property Tax Appeal Board are Rhonda Williams, the appellant, by attorney Brian P. Liston, of Law Offices of Liston & Tsantilis, 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 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:** \$ 8,786  
**IMPR.:** \$ 84,563  
**TOTAL:** \$ 93,349

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 7,322 square foot land parcel improved with a 90-year old, two-story, masonry, apartment building with 12 units. The improvement contains 15,375 square feet of living area. The appellant's appeal is based on unequal treatment in the assessment process.

As to the equity argument, the appellant submitted assessment data, descriptions and photographs on three properties located within a one-mile radius from the subject. The properties are improved with a two-story or three-story, masonry, multi-family dwelling used as an apartment building. They range: in age from 56 to 93 years; in units from 12 to 25 apartments; in size from 14,340 to 17,130 square feet of living area; and in improvement assessments from \$4.99 to \$5.50 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

At hearing, the appellant's attorney asserted that the suggested comparables are located within the subject's neighborhood and within the subject's township.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$117,045 was disclosed. This assessment reflects a market value of \$487,688 or \$31.71 per square foot when the Cook County Ordinance level of assessment for class 3 property of 24% is applied. In addition, the board's pleadings asserted that the subject sold via a warranty deed on March 6, 2002, for a price of \$326,000 or \$21.20 per square foot.

In support of the subject's market value, raw sales data was submitted for five properties improved with a three-story building. The data from the CoStar Comps service sheets reflect that the research was licensed to the assessor's office, but failed to indicate that there was any verification of the information or sources of data. The properties sold in an unadjusted range from \$450,000 to \$1,700,000 or from \$29.41 to \$110.39 per square foot. The apartment buildings contain from 12 to 51 units and from 10,400 to 15,400 square feet of living area. The printout for sale #1 indicated that the units were condominiums and not apartments. While the documentation for sales #3 through #5 failed to identify any real estate brokers for the parties. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the board of review's representative rested on the evidence submissions and also testified that there was no evidence submitted relating to the subject's sale in 2002. He also stated that the triennial reassessment periods for the subject property were in 2003 and 2006.

After hearing the testimony and/or arguments as well as considering 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 assessment data, the PTAB finds the appellant has met this burden.

As to the equity argument, the PTAB finds that the comparables submitted by the appellant are most similar to the subject in location, style, size, and age. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. These comparables had improvement assessments that ranged from \$4.99 to \$5.50 per square foot of living area. The subject's improvement assessment is \$7.04 per square foot of living area is above the range established by the comparables.

The board of review's properties were accorded diminished weight due to a disparity in raw, unadjusted data; location; and absence

of assessment data. Moreover, the PTAB accorded the subject's sale in 2002 little weight due to a disparity in the date of sale in comparison to the 2006 assessment year at issue as well as the board of review's absence of data reflecting that it was an arm's length transaction.

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

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: July 22, 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.