



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

APPELLANT: Jerry Gingerich
DOCKET NO.: 06-28197.001-R-1
PARCEL NO.: 17-04-422-022-0000

The parties of record before the Property Tax Appeal Board are Jerry Gingerich, the appellant, by attorney James R. FortCamp of Seyfarth Shaw LLP 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: \$ 34,440
IMPR.: \$ 77,703
TOTAL: \$ 112,143

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story multi-family building of masonry construction containing 2,238 square feet of building area. The building is 128 years old. Features of the building include two apartment units, two fireplaces, and a full unfinished basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on seven comparable properties described as two or three-story masonry multi-family buildings that range in age from 118 to 132 years old. All of the comparables have the same classification code as the subject, and six have the same neighborhood code as the subject. According to the appellant, the comparables are located one mile from the subject property. The comparables range in size from 1,980 to 2,444 square feet of building area, and they have from two to four apartment units. One building has a slab foundation; two buildings have full unfinished basements; and four buildings have full finished basements, three of which have basement apartments. One building has central air conditioning, and two comparables have garages. The comparables have improvement assessments ranging from \$17.46 to \$38.80 per square foot of building area. The subject's improvement assessment is \$65.04 per square foot of building area. 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 no equity evidence in support 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 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 board of review did not present any equity evidence in support of its assessment of the subject property. The seven comparables submitted by the appellant were all multi-family buildings like the subject. The appellant's comparable numbered one had a different neighborhood code than the subject and received reduced weight. The Board finds the appellant's comparables numbered two through seven were very similar to the subject in almost all respects. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$32.23 to \$38.80 per square foot of building area. The subject's improvement assessment of \$65.04 per square foot of building area falls above the range established by the most similar comparables. 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

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: May 20, 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.