

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Arthur Handelman
DOCKET NO.: 06-28275.001-R-1
PARCEL NO.: 17-04-442-053-0000
TOWNSHIP: North

The parties of record before the Property Tax Appeal Board (PTAB) are Arthur Handelman, the appellant, and the Cook County Board of Review.

The subject property consists of a 124-year-old, three-story, rowhouse dwelling of masonry construction and located in the Assessor's Assessment Neighborhood #22 in North Township, Cook County. The residence includes two and one half bathrooms, a full basement, three fireplaces and no garage. The appellant indicated the subject contained 2,200 square feet of building area while the Assessor's official record indicated 2,705 square feet. The appellant offered no evidence to support his claim therefore the PTAB will use the Assessor's figure of 2,705.

The appellant appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process and argued that the fair market value of the subject is not accurately reflected in its assessed value. In support of the equity argument, the appellant offered two mailings of spreadsheets detailing a total of six suggested comparable properties located within a mile of the subject. The comparables are located in the Assessor's Assessment Neighborhoods #12, #14 and #22. These properties consist of multi-story rowhouse dwellings of masonry or frame and masonry construction and range in age from 82 to 128 years. The comparables include one, two or three bathrooms, most with half baths; five have finished basements, four with air conditioning, and all with fireplaces and two properties have two or three-car garages. The comparables contain between 1,386 and 3,987 square feet of building area and have improvement assessments ranging from \$23,843 to \$49,128 or from \$7.18 to \$28.26 per square foot of building area. Five of the comparables have partial assessments due to the building's landmark status. One comparable has a partial occupancy factor applied to the improvement. Based on this equity evidence the appellant requested a reduction in the subject's improvement assessment.

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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: \$ 19,060
IMPR. \$ 90,699
TOTAL: \$109,759

Subject only to the State multiplier as applicable.

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As to the market value contention, the appellant argued that the possibility of building improvement was severely limited due to the fact that the subject, a very unique property, was in a designated Landmark District. The appellant argued that his property was subjected to substantially higher triennial assessment increases, higher than other more valuable local properties. The appellant offered examples of both land and improvement assessment increases that were less than his triennial assessment increase. The appellant argued that because of the Landmark District designation the subject is severely limited in condo conversion or improvement additions. It has no space for a garage or outside use due to its lot size. The appellant argued there are no local class 2-10 true comparables similar to the subject due to the subject's location and building configuration. Based on this market value argument, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$103,521, or \$38.27 per square foot of building area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located within a quarter mile of the subject and in the Assessor's Assessment Neighborhood #22. The comparables consist of three-story, townhouse dwellings of masonry construction. The comparables range in age from 118 to 123 years and have full basements, two finished. They have two or three bathrooms with half baths; two have air conditioning, all have fireplaces and no garages. The comparable properties contain between 2,552 and 2,484 square feet of living area with improvement assessments ranging from \$115,105 to \$147,751 or from \$39.97 to \$57.90 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

In rebuttal, the appellant disclosed the improvement assessment for the board's comparable two was reduced in 2007 to \$108,316 or \$37.60 per square foot. The appellant also argued comparables three and four are part of the Gold Coast District and thus are superior to the subject. The appellant argued there are no class 2-10 true comparables similar to the subject due to the subject's location and building configuration.

After hearing the testimony 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 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 failed to overcome this burden.

The PTAB finds both parties submitted a total of ten suggested comparables as similar to the subject. The PTAB finds the board's comparables carry less weight because they enjoy a location superior to the subject and are thus less similar. The board's comparable two's revised 2007 assessment is lower than the subject's 2006 assessment. The PTAB finds the appellant's six comparables carry less weight because four are substantially larger than the subject; five are Landmark Buildings that enjoy partial assessments and the sixth has a partial occupancy factor resulting in no indication of the full improvement assessments necessary for comparison purposes; and five of the six comparables are in assessment neighborhoods other than the subject's neighborhood #22. The PTAB finds that the equity evidence submitted by both parties is insufficient to effect a change in the present assessment.

As to the market value argument, when overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. *Property Tax Appeal Board Rule 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. *Property Tax Appeal Board Rule 1910.65(c)*.

The appellant presented a number of logical arguments claiming the subject property was over valued due to its unique circumstances such as being in a Landmark District; due to its inability to revise the living area; due to being in a lesser area than the "Gold Coast" area; and due to a lack of amenities found in neighboring properties. However, the PTAB finds the appellant's market value arguments are without merit because they are not supported by market evidence found in appraisals, comparative sales data or relative construction costs.

The appellant also argued that the subject was inequitably assessed based on the assertion that its percent of increase from the previous triennial was greater than that of comparable properties. The Board places little weight in this analysis. The mere fact that the subject's assessment changed by a different percent rate than other properties over a given period of time does not demonstrate unequal treatment in the assessment process. The evidence in this record indicates the subject's assessment is equitable.

Finally, at the hearing the appellant disclosed the County granted him a revised assessment based on a 2007 assessment appeal. The appellant presented a non-triennial 2007 assessment printing disclosing a 2007 improvement reduction from \$103,521 to \$90,699.

"A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979)." Therefore, the PTAB finds that based on the County's 2007 non-triennial assessment correction it is appropriate to reduce the appellant's 2007 improvement assessment to \$90,699.

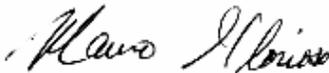
As a result of this analysis, the PTAB finds the appellant did adequately demonstrate that the subject rowhouse property was inequitably assessed by clear and convincing evidence and a reduction is warranted.

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.



Chairman

Member



Member

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: December 19, 2008



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.