



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

APPELLANT: Marion Cameron
DOCKET NO.: 06-28641.001-R-1
PARCEL NO.: 14-32-215-003-0000

The parties of record before the Property Tax Appeal Board are Marion Cameron, the appellant, by attorney David R. Bass, of Thompson Coburn LLP in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$20,040
IMPR.: \$79,921
TOTAL: \$99,961

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a class 2-11, three story apartment building of masonry exterior construction. The subject is 126 years old and contains 4,059 square feet of living area. Features include a full unfinished basement and a two-car garage. The subject is located in North Chicago Township, Cook County, Illinois.

The appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. However, the appellant failed to complete Section V of the appeal petition or otherwise submit equity comparables for consideration. In support of the overvaluation claim, the appellant failed to complete Section IV regarding recent purchase, however, the appellant submitted a closing statement dated September 16, 2003 wherein the subject was purchased for \$885,000. The appellant submitted no other documentary evidence regarding this sale. The evidence depicts

the subject's 2006 total assessment of \$99,961.¹ The subject's assessment reflects a market value of approximately \$987,757 using the 2006 three-year average median level of assessments for Cook County Class 2-11 property of 10.12%. Based on this evidence the appellant requested the subject's assessment be reduced to \$88,500.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$99,961 was disclosed. In support of the subject's assessment, the board of review submitted a parcel information report, photographs and a grid analysis detailing four suggested comparable properties. The comparables are located in the subject's neighborhood code, as assigned by the local assessor. The comparables are three-story masonry dwellings that range in age from 114 to 123 years old. One comparable has central air conditioning, three have a full unfinished basement, and one has a full finished basement. Two of the comparables have a two-car garage. The comparables range in size from 3,543 to 4,014 square feet of living area. The comparables have improvement assessments ranging from \$79,376 to \$88,009 or from \$20.68 to \$24.84 per square foot of living area. The subject is depicted as having an improvement assessment of \$79,921 or \$19.69 per square foot of living area. Two of the comparables sold in December 2004 and November 2005 for \$875,000 and \$2,025,000, respectively, or \$217.99 and \$571.55, respectively per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of its assessment.

After considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant contends assessment inequity as one basis of the appeal. 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 assessments 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 not met this burden.

The Board finds the appellant failed to submit any substantive documentary evidence regarding his inequity claim. The board of review submitted four comparable properties with improvement assessments ranging from \$20.68 to \$24.84 per square foot of living area. The Board finds each of these properties were similar to the subject in most respects. The subject's improvement assessment of \$19.69 per square foot of living area is below this range and is supported by the comparables submitted. Therefore, no reduction is warranted on this basis.

¹ The Cook County Final Decision depicts a total assessment of \$106,098.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented by the board of review.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000).

The Board finds the appellant submitted a closing statement dated 27 months prior to the assessment date at issue in this appeal. The Board finds this sale is too remote in time to aid the Board in its analysis of the subject's fair market value in 2006. Further the Board finds the appellant failed to complete Section IV of the appeal petition regarding the arm's-length nature of the sale. Therefore, the Board gave this sale little weight in its final analysis. The Board of review submitted two sales occurring closer to the assessment date in question, January 1, 2006. The Board gave most weight to the November 2005 sale for \$2,025,000 and finds that this sale supports the subject's estimated market value as reflected in its assessment. The subject's assessment reflects a market value of approximately \$987,757 using the three-year average median level of assessments for Cook County Class 2-11 property of 10.12%, which is well below this most similar comparable. Based on this evidence, the Board finds the subject's assessment is supported and no reduction is warranted based on the evidence in this record.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Further, with regards to the appellant's overvaluation argument, the Board finds the appellant failed to prove by a preponderance of the evidence the subject's assessment was incorrect.

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

Mark Morris

Member

JR

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: February 24, 2012

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.