

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: William Phillips
DOCKET NO.: 06-28756.001-R-1
PARCEL NO.: 14-31-427-025-0000

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

The subject property consists of a 116-year-old, two-story, two-unit apartment building of frame construction containing 1,857 square feet of living area and located in West Township, Cook County. The apartment property includes two bathrooms, a full basement and a two-car garage.

The appellant appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered four suggested comparable properties located within a quarter mile of the subject. These properties consist of two-story, two, three or six-unit apartment buildings of masonry construction and range in age from 96 to 142 years. The comparables include two, three or six bathrooms. Two buildings have finished basements and two sites have garages. The comparables contain between 3,674 and 5,229 square feet of living area and have improvement assessments ranging from \$49,790 to \$62,991 or from \$12.05 to \$13.55 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$39,881, or \$21.48 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered four suggested comparable properties located within a quarter mile of the subject. The comparables consist of two-story, two or three-unit buildings of frame construction. The comparables range in age from 105 to 116 years and three have full basements. They have two or three bathrooms and one has a one-car garage. The comparable properties range in size from 1,386 to 1,892 square feet of living area with improvement assessments ranging from \$43,192 to \$47,127 or from \$23.95 to

(Continued on Next Page)

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: \$ 9,989
IMPR. \$36,323
TOTAL: \$46,312

Subject only to the State multiplier as applicable.

PTAB/TMcG. 11/08

\$31.80 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

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 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.

At the hearing the appellant submitted a recent printout disclosing a 2007 assessment reduction for the subject resulting in a revised assessment of \$46,312. The board did not object to the introduction of this new evidence.

"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 2006 improvement assessment to \$36,323.

As a result of this analysis, the PTAB finds the appellant did adequately demonstrate that the subject apartment building 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

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 5, 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.