



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

APPELLANT: Jeffrey Gustafson
DOCKET NO.: 06-28819.001-R-1 through 06-28819.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jeffrey Gustafson, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-28819.001-R-1	15-22-305-013-0000	3,187	14,248	\$17,435
06-28819.002-R-1	15-22-305-014-0000	3,187	14,248	\$17,435

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 9,376 square feet of land improved with a 46-year-old, two-story, six-unit, multi-family dwelling of masonry construction containing 3,562 square feet of living area and located in Proviso Township, Cook County. Features of the building include six full bathrooms and a full-finished basement.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on eleven properties suggested as comparable to the subject. Based on the appellant's documents, the eleven suggested comparables consist of two-story, 45 or 46-year-old, multi-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements contain either 3,064 or 4,058 square feet of living area. The comparables contain six full bathrooms. Eight comparables have a finished or unfinished

basement. The improvement assessments range from \$7.39 to \$9.15 per square foot of living area.

At hearing, the appellant's attorney argued that the appellant's comparables are similar to the subject in location, design, construction, age and amenities. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal." The subject's total combined assessment is \$65,792 and the subject's improvement assessment is \$59,418 or \$16.68 per square foot of living area. In support of the assessment, the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, 45-year-old, 3,064 square foot, multi-family dwellings of masonry construction with the same neighborhood code as the subject. The comparables contain four or six full bathrooms and a partial-finished or full-unfinished basement. The improvement assessments range from \$8.76 to \$9.15 per square foot of living area. The appellant's comparables nine, ten and eleven and the board of review's three comparables are the same properties. Based on the evidence presented, the board of review requested confirmation of the subject'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 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 overcome this burden.

The Board finds both parties submitted eleven properties as suggested comparables to the subject. The appellant's comparables nine, ten and eleven and the board of review's three comparables are the same properties. The Board further finds these eleven comparables similar to the subject in improvement size, design, age, exterior construction and location with improvement assessments ranging from \$7.39 to \$9.15 per square foot of living area. The subject's per square foot improvement assessment of \$16.68 falls above the range established by these properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject

Docket No: 06-28819.001-R-1 through 06-28819.002-R-1

dwelling 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Shawn R. Loras

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: August 19, 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.