



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

APPELLANT: Eugene Burwell  
DOCKET NO.: 06-28894.001-C-1  
PARCEL NO.: 20-10-304-030-0000

The parties of record before the Property Tax Appeal Board are Eugene Burwell, the appellant(s), by attorney Patrick J. Cullerton, 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 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:** \$8,802  
**IMPR.:** \$45,272  
**TOTAL:** \$54,074

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 12,225 square foot parcel of land improved with a 114-year old, three-story, masonry, apartment building containing 12,738 square feet of building area and 12 apartment units. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted a brief asserting that the subject property received a reduction in the assessed value in 2007 by the assessor. He argues that this reduction establishes, as a matter of law, that the 2006 assessment is incorrect. The appellant also submitted a copy of the letter from the assessor reducing the subject's 2007 assessment.

In addition, the appellant submitted limited descriptions and assessment information on a total of five properties suggested as comparable and located in the subject's neighborhood. The properties are described as designated with the same classification as the subject, apartment building. The properties

range in size from 13,668 to 65,336 square feet of living area and in improvement assessments from \$.98 to \$3.80 per square foot of building area.

The appellant also argues that the subject's assessment should be reduced based on the income and vacancy of the subject. The appellant argues that the board of review grants assessment reductions based on the vacancy of a property and that the PTAB, based on uniformity, should employ this method of review as well. To support the income and vacancy of the subject the appellant submitted a grid of operating expenses for 2004 through 2006, a copy of a vacancy affidavit showing the property was 42% vacant, a copy of the 2007 rent roll, a copy of a letter indicating the subject has been advertised for rent and has a history of vacancy, and copies of income and expense statements for 2004 through 2006. Based on these arguments, the appellant requests a reduction in the subject's assessed value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$82,011 and total assessment of \$90,813 were disclosed. The board also submitted copies of the property record card for the subject as well as raw sales data on five properties. The sales occurred between January 2002 and January 2004 for prices ranging from \$305,000 to \$750,000 or from \$25,417 to \$62,500 per apartment unit. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter arguing that the 2007 assessed value as established by the assessor should apply to the 2006 assessment year which is the first year of the triennial assessment cycle.

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 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 PTAB finds the appellant has not met this burden.

The PTAB finds that "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 (1<sup>st</sup> Dist. 1979). The subject property received a reduction in the assessed value for 2007 and that the 2006 and 2007 assessment years are within the same triennial assessment cycle. Therefore, the PTAB

finds that based upon the county assessor's 2007 assessment reduction, it is appropriate to reduce the appellant's 2006 assessment to \$54,074. Thereby, the PTAB finds that a reduction in the subject's assessment is warranted. In addition, the PTAB finds that no further reduction is required based on the appellant's other arguments.

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

*Mario M. Louie*

Member

*Shawn R. Lerbis*

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: July 22, 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.