



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

APPELLANT: William Bonner
DOCKET NO.: 06-28959.001-R-1
PARCEL NO.: 17-06-225-031-0000

The parties of record before the Property Tax Appeal Board are William Bonner, the appellant(s), by attorney G. Terence Nader, of Schoenberg Finkel Newman & Rosenberg LLC 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: \$16,593
IMPR.: \$52,836
TOTAL: \$69,429

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 4,998 square foot parcel of land improved with two buildings. Improvement #1 is a 116-year old, three-story, masonry, multi-family dwelling containing 3,654 square feet of living area, three baths, and a full, unfinished basement. Improvement #2 is a 116-year old, one and one-half story, frame and masonry, multi-family dwelling containing 1,200 square feet of living area, two baths, air conditioning, and a full, unfinished basement. The appellant argued, via counsel, unequal treatment in the assessment process of improvement #1 as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information on a total of four properties suggested as comparable to improvement #1 and located within one and one-half miles of the subject. The properties are described as two or three-story, masonry, multi-family dwellings with three or five baths. No basement information was provided. The properties range: in age from 103 to 121 years; in size from 3,872 to 4,917 square feet of living area; and in improvement assessments from

\$12.13 to \$13.29 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement #1 assessment of \$31,724 or \$8.68 per square foot of living area and improvement #2 of \$21,112 or \$17.59 per square foot of living area were disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on suggested comparables for each improvement. For improvement #1, the board of review submitted a grid listing four properties suggested as comparable and located within the subject's neighborhood. The properties consist of two or three-story, masonry, multi-family dwellings with between four and eight baths, and a basement with two finished. The properties range: in age from 98 to 121 years; in size from 3,576 to 4,620 square feet of living area; and in improvement assessments from \$13.25 to \$15.42 per square foot of living area.

For improvement #2, the board of review submitted property characteristic printouts for five properties suggested as comparable and located within the subject's neighborhood. The properties consist of one or one and one-half story, frame or masonry, single-family dwellings. The properties range: in age from 100 to 128 years; in size from 1,213 to 1,518 square feet of living area; and in improvement assessments from \$17.01 to \$28.85 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a map depicting the proximity of all the comparables to the subject property. The appellant also submitted evidence of market statistics for the subject's area. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence as rebuttal and, therefore, this evidence cannot be considered by the PTAB. 86 Ill.Admin.Code 1910.66.

At hearing, the parties stipulated to the withdrawal of the appellant's market value argument based on income.

The appellant's attorney acknowledged that there are two improvements on the property and asserted that the appellant is only appealing on improvement #1. He argued that a search of the area property identification numbers was unable to identify any properties that had two improvements that were multi-family on one parcel.

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 Board further finds a reduction in the subject's assessment is not warranted.

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 Board finds the appellant has not met this burden.

As to improvement #1, the parties submitted a total of eight properties suggested as comparable to the subject. The PTAB finds the board of review's comparables #5 and #4 and the appellant's comparable #2 are the most similar to the subject in size, construction, and age. These properties are masonry, two or three-story, multi-family dwellings located within the subject's neighborhood. The properties range: in age from 108 to 109 years; in size from 3,576 to 3,872 square feet of living area; and in improvement assessments from \$12.96 to \$15.42 per square foot of living area. In comparison, the subject's improvement assessment of \$8.68 per square foot of living area is below the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in improvement #1's assessment is not 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

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerbis

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: September 23, 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.