

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Wanda Grant  
DOCKET NO.: 06-29041.001-R-1  
PARCEL NO.: 16-24-103-030-0000

The parties of record before the Property Tax Appeal Board are Wanda Grant, the appellant, and the Cook County Board of Review.

The subject property consists of a 5,780 square foot parcel improved with a 103-year-old, three-story style multi-family dwelling of masonry construction containing 9,620 square feet of living area and located in West Chicago Township, Cook County. The subject improvement contains eight apartments.

Martin Grant, husband of the appellant, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. Mr. Grant testified that he is an owner of the subject.

In support of the inequity argument, the appellant offered a spreadsheet detailing seven suggested comparable properties located within ten blocks of the subject. These properties consist of two or three story style multi-family dwellings of masonry construction ranging from 79 to 108 years old. The comparable dwellings contain from 11 to 30 apartments. Four of the comparables are classified as Class 9 multi-family incentive properties under the Cook County Real Property Classification Level of Assessment Ordinance, while the remaining three properties are classified as Class 3 multi-family properties. According to the ordinance Class 9 properties are assessed at 16% of market value and Class 3 properties are assessed at 24% of market value. The comparables range in size from 15,000 to 30,621 square feet of living area and have improvement assessments ranging from \$1.47 to \$3.45 per square foot of living area. A copy of an appraisal report with an effective date of October 1998 indicating the subject had a market value of \$290,000 was submitted as was a grid comparing the subject's 2006 taxes with the taxes of other properties. The appellant testified that these properties were Class 9 properties.

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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:	\$	5,104
IMPR.:	\$	38,480
TOTAL:	\$	43,584

Subject only to the State multiplier as applicable.

Mr. Grant testified that while the subject was granted a Certificate of Error (C of E) for the assessment in question, he was unsure whether the current assessment reflected the C of E. He argued that should the current assessment reflect the C of E the reduction was not sufficient according to the comparables. The board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

When cross-examined by the hearing officer about the C of E, Mr. Grant testified that subject property was granted the C o E to correct its classification from a Class 3 property to a Class 9 property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$89,899, or \$9.36 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered a memorandum indicating that the subject's total assessment of \$95,003 yields a market value of \$593,769, or \$70.88 per square foot. The memorandum further disclosed that the subject's market area was surveyed for comparables. The eight comparables range in size from 4,560 to 10,626 square feet of living area and sold for prices ranging from \$250,000 to \$504,000. Adjustments were not made to the properties and the author of the memorandum did not verify any of the data. The board of review's witness testified that the subject's current assessment reflects a reduced assessment due to a C of E. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

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'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 Property Tax Appeal Board finds that the board of review's memorandum lacked any analysis of its suggested comparables similarity or dissimilarity to the subject; there are no adjustments to the sales for time of sale, conditions of sale, condition of the buildings, location, size, or any other factor used in a conventional comparative analysis. As a result, the Board accords no weight to the board of review's memorandum.

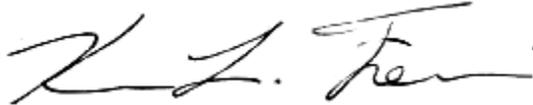
The Board finds that the appellant submitted seven properties as comparable to the subject. Of these seven properties, the Board

places the most weight on the four properties with a classification similar to the subject's classification, or Class 9-15 and finds that these are the most similar to the subject in the record. These properties have assessments ranging from \$1.47 to \$2.86 per square foot of living area. The subject's per square foot assessment of \$9.36 is substantially above the range established by these comparables. After considering adjustments and the differences in the appellant's four most similar suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the properties found the most similar.

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

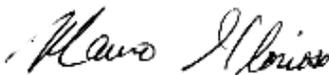
\_\_\_\_\_  
Chairman



Member



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: April 24, 2009



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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.