



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

APPELLANT: Susan Burke
DOCKET NO.: 06-29175.001-R-1
PARCEL NO.: 14-33-127-012-1002

The parties of record before the Property Tax Appeal Board are Susan Burke, the appellant, 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: \$7,325
IMPR.: \$35,392
TOTAL: \$42,717**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property, a single residential condominium unit with a 16.65% ownership interest is located within a six-unit, three-story brick building. The condominium unit consists of 1,300 square feet of living area. The building was constructed in 1909. The property is located in Chicago, North Chicago Township, Cook County.

The appellant's appeal is based on both unequal treatment in the assessment process and overvaluation. Besides providing comparable properties for the Board's consideration, appellant argued that the subject property is located in a less desirable location as reflected in recent sales data. In terms of location of the subject, the property was said to be bordered by Lincoln Park High School on the west and this six-unit building is located across an alley from the gym which generates considerable noise for events and regular use which may go into the late night hours. Also being along the alley, the subject has noise from garbage trucks, cars honking and students/pedestrians congregating. Lastly, appellant argued that the percentage increase in the subject's assessment was not

uniform with the percentage increases in assessments of nearby similar condominium units.

While the appellant disputed the land assessment of the subject property, no comparable land data was submitted in terms of size of land area and/or ownership percentage in the comparable condominium units so that an informed analysis of the land assessment dispute could be performed. Appellant reported the land assessments of fourteen comparable properties ranged from \$6,528 to \$7,652 whereas the subject had a land assessment of \$7,325.

As to the improvement inequity argument, the appellant submitted limited information on fourteen comparable properties providing their parcel identification number, street address, property classification, 2005 total assessment and 2006 assessment total with both the land and improvement assessments separately stated and the relative proposed percentage increase in assessment. The fourteen comparables had improvement assessments ranging from \$29,681 to \$33,929. The subject's improvement assessment is \$35,392 or \$27.22 per square foot of living area. The comparables had 2006 assessment increases ranging from 13% to 26% whereas the subject had a 41% assessment increase from 2005 to 2006.

In support of the overvaluation argument, appellant presented addresses, sale date, sales price, property identification number, one floor or duplex design, and whether the property was or was not an appropriate comparable. The properties listed sold between October 2003 and February 2007 for prices ranging from \$373,000 to \$459,000; three of the sales were said to be not comparable as they involved duplex properties. It was also noted that a June 2006 sale of a unit in the subject building occurred for \$379,000.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$7,050 and a reduction in the subject's improvement assessment to \$28,661 for a reduced total assessment of \$35,711.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$42,717 was disclosed. The board of review contended that the subject condominium unit was located in a 103 year old building consisting of six units. The board of review further argued in support of the subject's assessment that, "The most appropriate way to determine the market value for the subject property is to

analyze the recent sale prices of units within the subject building along with their allocated percentage of ownership. The condition of the building should be reflected in the sale prices of the units." The board of review then presented a grid reflecting two sales within the subject's building which occurred in 2004 and 2006 and the corresponding percentage of ownership accorded to that unit. The sales were for \$379,000 and \$433,750 with ownership percentages of 16.65% and 16.75%, respectively. From this data, the board of review contended that the subject condominium unit had a fair market value of \$384,480 and the board of review concluded that based on the sales presented, the market value of the subject property was fair and uniform.

In written rebuttal, appellant noted one of the two sales presented by the board of review was a unit which was "duplexed into the basement and is almost double the square footage" of the subject unit.

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.

First, the appellant attempted to demonstrate the subject's assessment was inequitable because of the percentage increases in its and nearby comparable property's assessments from 2005 to 2006. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

Next, the appellant contends unequal treatment in the subject's land and improvement assessments 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 regarding either the land or the improvement assessment of the subject property.

As to the land inequity argument, as noted above, the appellant failed to provide adequate information for the Board to ascertain whether there was an inequity in the subject's land assessment without providing land size and/or ownership percentage data by which a comparison between the subject and comparables could be made. Appellant reported the land assessments of fourteen comparable properties ranged from \$6,528 to \$7,652 whereas the subject had a land assessment of \$7,325, within the range of the comparables presented by appellant. Based on this evidence, appellant has failed to establish lack of uniformity in land assessments by clear and convincing evidence.

As to the improvement inequity argument, the appellant likewise failed to provide any characteristics data such as size, features and/or amenities of the comparable condominium units so that an adequate comparison could be made. The appellant provided data on fourteen comparable properties that were said to have improvement assessments ranging from \$29,681 to \$33,929. The subject's improvement assessment is \$35,392 which is above the improvement assessments of the comparables, but there is no data by which to ascertain the living areas square footage of the comparable condominium units and/or differences in amenities. The subject's improvement assessment may well be within the range of the comparables on a per-square-foot of living area improvement assessment basis. There is simply insufficient data for the Property Tax Appeal Board to ascertain whether the subject's improvement assessment is inequitable by clear and convincing evidence.

The appellant also contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

As to the overvaluation argument, the parties submitted a total of ten sales for the Board's consideration; appellant specifically noted that three of the sales, one of which was presented by the board of review, were not comparable due to the duplex nature of the condominium units. The Board finds the seven comparables submitted by the appellant were most similar to the subject in design and location. No other comparison data was provided by appellant for further analysis as to similarities in size, features and/or amenities.

These seven comparables sold between April 2004 and February 2007 for prices ranging from \$373,000 to \$459,000 including land. The subject's assessment reflects a market value of approximately \$347,011 including land using the three-year median level of assessments for Cook County of 12.31%. Based on the very limited comparable data that was provided indicating the sales were close to the subject by street address and designed as one-floor units, the Board finds the subject's assessment reflects a market value that falls below the range established by the most similar comparables on a fair market value basis. The Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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. Crit

Chairman

Frank J. [unclear]

Member

Member

Mark J. [unclear]

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 23, 2009

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.