



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

APPELLANT: Susan Silver
DOCKET NO.: 06-29223.001-R-1
PARCEL NO.: 14-33-127-012-1003

The parties of record before the Property Tax Appeal Board are Susan Silver, 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 building was constructed in 1907. The condominium unit consists of 1,300 square feet of living area. Features include central air conditioning and a detached one-car garage of 220 square feet of building area. The subject unit was purchased in March 2003 for \$355,000. 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 twelve comparable properties ranged from \$6,528 to \$7,461 whereas the subject had a land assessment of \$7,325.

As to the improvement inequity argument, the appellant submitted limited information on twelve 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. Appellant further wrote that the comparables were "essentially the exact same" as the subject unit; built in the same year and have the same layout and structure. Appellant provided information on three separate buildings and four units within each of those buildings. Appellant wrote the four units "all have approximately 1300 square feet of living area comprised of one floor." The twelve comparables had improvement assessments ranging from \$29,681 to \$33,726. 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 April 2004 and February 2007 for prices ranging from \$373,000 to \$459,000; one sale was said to be not comparable as it involved a duplex property. 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 evidence. The board of review's final decision disclosed a total assessment of \$42,717. 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%. The board of review also reported that the subject property sold in March 2003 for \$355,000 and based on three sales of units within the subject building that occurred between 2003 and 2006, after deducting for personal property at \$4,000 per unit, the board of review found that half the units in the building sold for an adjusted price of \$1,155,750. Therefore, the board of review contended the subject's entire building had a fair market value of \$2,309,191 and based on the subject property's 16.65% ownership, the subject had a full value of \$384,480. Based on the foregoing, the board of review contended that the market value of the subject property was fair and uniform. The board of review provided no equity data in response to this appeal.

In written rebuttal, appellant noted one of the sales being considered by the board of review regarding the subject's building involves a two-story, 2,500 square foot condominium unit which is not comparable to the subject dwelling. Appellant further contended that the percentage ownership figure represents a voting percentage from the association declarations and the percentage ownership of the common areas, not a percentage of the total building owned.

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 twelve comparable properties ranged from \$6,528 to \$7,461 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 twelve comparable properties that were said to have improvement assessments ranging from \$29,681 to \$33,726. 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 differences in amenities and very

limited data concerning living area square footage which can be summarized as appellant's unsupported statement that each of the units "have approximately 1,300 square feet of living area." 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 appellant submitted eight sales for the Board's consideration; appellant specifically noted that one of the sales was not comparable due to the duplex nature of the condominium unit. The board of review referenced the existence of three sales, presumably two of which were reported in the appellant's data including the duplex unit. The Board finds the seven one-floor comparables submitted by the appellant were most similar to the subject in design and location. Insufficient 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. Huff

Member

Member

Mark J. Lewis

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.