FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Paul Episcope
DOCKET NO.: 06-29244.001-R-1
PARCEL NO.: 17-03-105-023-0000

The parties of record before the Property Tax Appeal Board are Paul Episcope, the appellant, by attorney James E. Doherty, of Thomas M. Tully & Associates 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:	$ 13,863
IMPR.:	$ 90,384
TOTAL:	$ 104,247

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 95 year old, three-story, masonry, multi-family dwelling. It contains 2,673 square feet of living area and is situated on an 891 square foot lot. Features include a full unfinished basement, two fireplaces and central air conditioning.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted descriptive and assessment data for four suggested comparables. The properties are improved with a three-story, multi-family dwelling with masonry exterior construction, all located within subject's same neighborhood code. They range: in age from 105 to 123 years; in size from 2,700 to 3,926 square feet of living area; and in improvement assessment from $25.41 to $30.10 per square foot. The subject's improvement assessment is $33.81 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of $104,247 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data relating to three suggested comparables located within the subject's same neighborhood code. The properties are improved with a two or three-story, masonry, multi-family dwelling. They range: in age from 113 to 118 years; in size from 3,068 to 3,636 square feet of living area; and in improvement assessment from $30.39 to $42.41 per square foot. Amenities for the property include one to three fireplaces, full or crawl basement space, while suggested comparable #1 includes two-car garage space and suggested comparable #2 includes central air conditioning.

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.

The parties submitted a total of seven comparable properties for the Board's consideration. The Board finds that comparables #1 and #3 submitted by the appellant as well as comparable #3 submitted by the board of review are most similar to the subject in improvement size, age, and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessment from $25.41 to $42.41 per square foot of living area. The subject's improvement assessment at $33.81 per square foot is within the range established by these comparables.

The Board accorded diminished weight to the remaining properties due to a disparity in improvement exterior construction, improvement size and/or location.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill2d. 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the

basis if the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no 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: March 23, 2012

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.