FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Frederick Glimp
DOCKET NO.: 06-29718.001-R-1
PARCEL NO.: 14-32-124-004-0000

The parties of record before the Property Tax Appeal Board are Frederick Glimp, the appellant, by attorney Jason T. Shilson of O'Keefe Lyons & Hynes, 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:	$ 20,708
IMPR.:	$ 124,388
TOTAL:	$ 145,096

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two improvements situated on one parcel. Dwelling #1 is a two-story single-family dwelling of masonry construction containing 3,001 square feet of living area, and it is described as being of deluxe quality. The building is 118 years old, and it has a crawl-space foundation, central air conditioning, and a one and one-half car detached garage. Dwelling #2 is a one-story single-family dwelling of stucco construction containing 484 square feet of living area. It is described as being of deluxe quality and in an above average state of repair. The building is 118 years old, and its features include a slab foundation and a two-car attached garage. The dwellings are located in Chicago, North Chicago Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal on dwelling #1. Equity data was not submitted on dwelling #2. The appellant submitted information on twelve comparable properties described as two-story stucco, frame, masonry, or frame and masonry dwellings that range from 77 to 127 years old. The comparable dwellings range in size from 2,275 to 4,192 square feet of living area. These properties have improvement assessments ranging from $14.85 to $35.19 per square

foot of living area. The appellant claims that dwelling #1's improvement assessment is $124,388 or $41.44 per square foot of living area, but that is based on using the combined 2006 improvement assessment for both buildings. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment for dwelling #1.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $145,096 was disclosed. The board of review presented descriptions and assessment information on four comparable properties for dwelling #1, and four comparable properties for dwelling #2. The comparables for dwelling #1 consist of two-story masonry or frame single-family dwellings that are either 118 or 124 years old. The dwellings range in size from 2,814 to 2,918 square feet of living area, and each is described as being in an above average state of repair. These properties have improvement assessments ranging from $33.48 to $37.27 per square foot of living area.

The comparables for dwelling #2 consist of one-story frame single-family dwellings that range in age from 115 to 128 years old. The dwellings range in size from 576 to 756 square feet of living area. One is described as being in a below average state of repair, and another is described as being in an above average state of repair. These properties have improvement assessments ranging from $58.19 to $77.34 per square foot of living area.

Based on the 2006 assessment information provided by the board of review, dwelling #1 has an improvement assessment of $27,560 or $9.18 per square foot of living area, and dwelling #2 has an improvement assessment of $96,828 or $200.06 per square foot of living area. However, it appears as if the board of review has assigned these improvement assessments to the wrong dwelling.

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 subject property consists of two dwellings situated on one parcel. The improvement assessment assigned to each dwelling is at issue in this appeal. The appellant has calculated dwelling #1's per square foot improvement assessment by dividing the combined improvement assessment for the subject property by the living area for dwelling #1 ($124,388 / 3,001 = $41.44). The Board finds the appellant's calculation of dwelling #1's improvement assessment is not correct. The board of review has indicated that dwelling #1 has 3,001 square feet of living area and an improvement assessment of $27,560, or $9.18 per square foot of living area, and that dwelling #2 has 484 square feet of living area with an improvement assessment of $96,828, or $200.06 per square foot of living area. The Board finds it unlikely that dwelling #2 with its 484 square feet of living area would have an improvement assessment nearly four times higher than dwelling #1 with its 3,001 square feet of living area. If the higher

improvement assessment were assigned to the dwelling with more living area, dwelling #1 should have an improvement assessment of $96,828, or $32.27 per square foot of living area, and dwelling #2 should have an improvement assessment of $27,560, or $56.94 per square foot of living area. The Board finds these figures more credible.

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.

Both parties presented assessment data on a total of sixteen equity comparables for dwelling #1, and the board of review presented four equity comparables for dwelling #2. The Board finds that the board of review's four comparables and the appellant's comparables #1, #2, #9, #10, and #11 were very similar to the subject in size. These comparables had improvement assessments that ranged from $14.85 to $37.27 per square foot of living area. The Board finds that dwelling #1 has an improvement assessment of $96,828, or $32.27 per square foot of living area and falls within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds that dwelling #1's improvement assessment is equitable and a reduction in its assessment is not warranted. The Board also finds the board of review submitted comparables demonstrating building #2 was being equitably assessed.

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: May 20, 2011

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.