



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

APPELLANT: Frank Ingram
DOCKET NO.: 06-30828.001-R-1
PARCEL NO.: 16-15-121-039-0000

The parties of record before the Property Tax Appeal Board are Frank Ingram, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm & Kanter 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: \$ 6,977
IMPR.: \$ 16,282
TOTAL: \$ 23,259

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,230 square foot parcel improved with a 90-year-old, two-story, mixed-use building of masonry construction containing 2,958 square feet of building area and located in West Township, Cook County. Features of the building include three and one-half bathrooms and a partial-unfinished basement.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. Based on the appellant's documents, the four suggested comparables consist of two-story, mixed-use buildings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,568 to 4,266 square feet of building area and range in age from 85 to 115 years old. The comparables contain from two to four full

bathrooms and a partial or full-unfinished basement. The improvement assessments range from \$3.14 to \$4.71 per square foot of building area.

The appellant also argued overvaluation in that the subject's improvement assessment is incorrect due to vacancy. The appellant argued that based upon partial vacancy of the subject property, a 5% occupancy factor should be applied to the subject's improvement assessment. In support of this claim, the appellant submitted a brief as well as a copy of an occupancy/vacancy affidavit. The appellant's affidavit disclosed that the subject was 87% vacant from January 1, 2006 through December 31, 2006. Based upon this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$23,259. The subject's improvement assessment is \$16,282 or \$5.50 per square foot of building area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, mixed-use buildings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,568 to 2,950 square feet of building area and range in age from 82 to 100 years old. The comparables contain three and one-half or four full bathrooms and a partial or full-unfinished basement. The improvement assessments range from \$6.12 to \$7.81 per square foot of building area. Based on the evidence presented, the board of review requested confirmation of the subject'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 not overcome this burden.

The Board finds the appellant's comparables one, two and three and the board's comparables to be the most similar properties to the subject in the record. These six properties are similar to the subject in improvement size, amenities, age, exterior construction and location and have improvement assessments ranging from \$3.14 to \$7.81 per square foot of building area. The subject's per square foot improvement assessment of \$5.50 falls within the range established by these properties. The Board finds the appellant's remaining comparable less similar to the subject in size and accorded less weight. After considering adjustments and the differences in both parties' suggested

comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by similar properties contained in the record.

When overvaluation is claimed the appellant has the burden of proving the value of the property 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); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Adm.Code §1910.65(c). Having considered the evidence, the Board finds the appellant has not satisfied this burden.

As to the appellant's market value argument, counsel submitted a brief contending the subject is incorrectly assessed based on vacancy. The Board finds no evidence in the record that the subject's assessment is incorrect when vacancy is considered. The mere assertion that vacancies in a property exist, does not constitute proof that the assessment is incorrect or that the fair market value of a property is negatively impacted. There was no showing that the subject's market value was impacted by its vacancy during 2006.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was overvalued or inequitably assessed and a reduction in the subject's assessment is not 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn P. Lerbis

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: January 21, 2011

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.