



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

APPELLANT: Thomas Eley
DOCKET NO.: 06-30884.001-R-1
PARCEL NO.: 14-33-413-014-0000

The parties of record before the Property Tax Appeal Board are Thomas Eley, 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 a reduction 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: \$ 20,700
IMPR: \$ 66,450
TOTAL: \$ 87,150

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,500 square foot land parcel improved with a two-story, 118-year old, frame, multi-family dwelling. The improvement contains 2,094 square feet of living area and three apartments, therein. The appellant's appeal is based on unequal treatment in the assessment process.

As to the equity argument, the appellant submitted assessment data, descriptions, and photographs of the subject and ten suggested comparables located within a four-block radius of the subject's building. They are improved with two-story, multi-family dwellings of frame, masonry, or frame and masonry exterior construction. They range: in units from three to six apartments; in age from 95 to 128 years; in improvement size from 1,200 to 6,047 square feet of living area; and in improvement assessments from \$14,264 to \$20,780 per unit. The subject contains an improvement assessment of \$23,224 per unit or \$33.27 per square foot. Based on 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" wherein the subject's final assessment of \$90,373 was disclosed. In addition, the board submitted data and descriptions regarding four suggested comparables. The properties are improved with two-story, frame, multi-family dwellings with a full basement. They range: in units from two to three apartments; in age from 118 to 128 years; in improvement size from 2,107 to 2,600 square feet of living area; and in improvement assessments from \$22,180 to \$40,640 per unit. The properties also contain improvement assessments of \$31.26 to \$33.18 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment. Based on this evidence, 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 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 PTAB finds the appellant has met this burden and that a reduction is warranted.

As to the equity argument, the PTAB accords the comparable #8 submitted by the appellant as well as comparables #1 and #2 submitted by the board of review most weight due to the similarity to the subject in style, age, size, and number of apartments. The comparables range in improvement assessments from \$19,202 to \$22,985 per unit, while the subject's assessment at \$23,224 per unit is above the range established by these comparables.

As a result of this analysis, the PTAB finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and that a 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.

Ronald R. Cuit

Chairman

Frank J. Grief

Member

Member

Mark J. Louie

William R. Lerbis

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: April 22, 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.