



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

APPELLANT: Theodore Eckert
DOCKET NO.: 06-30908.001-R-1
PARCEL NO.: 14-33-207-022-0000

The parties of record before the Property Tax Appeal Board are Theodore Eckert, 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: \$16,809
IMPR: \$120,986
TOTAL: \$137,795

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 3-story¹ multi-family dwelling of masonry construction containing 5,583 square feet of living area. The dwelling is 118 years old and features a full, finished basement.

The appellant's appeal is based on unequal treatment in the assessment process and recent sale. The appellant submitted information on four comparable properties described as 3-story masonry multi-family dwellings that range in age from 75 to 124 years old. The comparable dwellings range in size from 2,160 to 3,360 square feet of living area. All comparables feature full or partial basements, two of which are finished. One has a 1-car garage. The comparables have improvement assessments ranging from \$24.04 to \$37.53 per square foot of living area. The subject's improvement assessment is \$21.67 per square foot of living area. The appellant provided no sales information on the subject except an attached document signed by the appellant on December 28, 2006 stating the subject property "has not been purchased within the last 3 years". Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

¹ Appellant claims dwelling is 2-story in analysis grid but attached documentation states dwelling is 3-story.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of 3-story masonry dwellings that range in age from 49 to 121 years old. The dwellings range in size from 4,731 to 5,250 square feet of living area. All comparables feature full, finished basements. One has central air conditioning. These properties have improvement assessments ranging from \$19.70 to \$22.43 per square foot of living area. The board of review disclosed the subject had been purchased in February 2004 for a price of \$1,200,000 but provided no documentation regarding this sale. 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 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 one of the bases 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.

All four comparables submitted by the appellant were much smaller than the subject. Comparables #2, #3 and #4 submitted by the board of review were newer and smaller than the subject. Therefore, these seven comparables received less weight in the Board's analysis. The Board finds comparable #1 submitted by the board of review was most similar to the subject in size, style, exterior construction, features and age. Due to its similarity to the subject, this comparable received the most weight in the Board's analysis. This comparable had an improvement assessment of \$20.56 per square foot of living area. The subject's improvement assessment of \$21.67 per square foot of living area is slightly above this comparable.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of 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 equitable and no reduction is warranted based on the principals of uniformity.

The appellant also argued overvaluation based on recent sale, but provided no documentation regarding any recent sale. In fact, the appellant attached a signed statement claiming the parcel had not been purchased within the three years prior to December 2006. For this reason the Board finds no reduction in the subject's assessment based on overvaluation 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

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. 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: 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.