



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

APPELLANT: Michael Stephen
DOCKET NO.: 06-31079.001-R-1
PARCEL NO.: 17-06-416-029-0000

The parties of record before the Property Tax Appeal Board are Michael Stephen, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C., Rolling Meadows; 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: \$12,000
IMPR.: \$87,845
TOTAL: \$99,845

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,125 square foot parcel improved with a three-story multi-family residential property of masonry construction that has 4,819 square feet of living area. Features of the building include four apartments, a full basement finished with an apartment, central air conditioning, four fireplaces and a two-car detached garage. The building is twelve years old. The property is located in Chicago, West Chicago Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant presented descriptions and assessment information on eight comparables. The comparables were improved with three-story masonry buildings that ranged in size from 4,384 to 5,160 square feet of living area. The comparables ranged in age from 2 to 143 years old. Seven of the comparables have basements with three being finished in some fashion. Four comparables have central air conditioning and one comparable has four fireplaces. None of the comparables have a garage. These properties have improvement assessments ranging from \$55,563 to \$83,690 or from \$12.05 to \$16.27 per square foot of living area. Based on this evidence the appellant requested the subject's

improvement assessment be reduced to \$58,069 or \$12.05 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$99,845 was disclosed. The subject has an improvement assessment of \$87,845 or \$18.23 per square foot of living area. The board of review submitted information on four comparables in support of the subject's assessment. The comparables were improved with three-story multi-family dwellings of masonry construction that ranged in size from 3,900 to 5,013 square feet of living area. The buildings ranged in age from 7 to 12 years old. Each comparable has the same neighborhood code as the subject property. Each comparable has a full basement finished with either an apartment or a formal recreation room. Additionally, each comparable has central air conditioning and three comparables have three or four fireplaces. These comparables have improvement assessments ranging from \$73,680 to \$92,859 or from \$18.38 to \$18.52 per square foot of living area. 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity 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 assessments 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 a reduction is not warranted.

The Board finds the comparables most similar to the subject in age, size and features include appellant's comparable #7 and comparables #1 and #2 submitted by the board of review. These three comparables were the same age as the subject and each contained 5,013 square feet of building area. Each had a full basement finished with an apartment, central air conditioning and four fireplaces. None of these three comparables had a garage as does the subject, making them inferior to the subject in that respect. The comparables had improvement assessments of \$77,080 and \$92,859 or \$15.38 and \$18.52 per square foot of living area. The subject's improvement assessment is \$87,845 or \$18.23 per square foot of living area, which is within the range established by the best comparables in the record. Based on this record the Board finds the appellant did not demonstrate assessment inequity with clear and convincing evidence and a reduction is not justified.

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. Huff

Member

Member

Shawn R. Lerbis

Member

Member

Mario M. Louie

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: September 23, 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.