



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

APPELLANT: Robert E. Williams
DOCKET NO.: 06-31990.001-R-1
PARCEL NO.: 17-04-109-042-1002

The parties of record before the Property Tax Appeal Board are Robert E. Williams, the appellant; 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: \$ 6,559
IMPR.: \$ 24,440
TOTAL: \$ 30,999

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 118-year-old, residential condominium unit located within a two unit condominium building situated on a 3,100 square foot parcel. The subject unit contains 1,200 square feet of living area, two bathrooms and a partial basement. The subject property's percentage of ownership is 50%. The property is located in North Chicago Township, Cook County.

The appellant, Robert E. Williams, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties located within one block of the subject's building. The appellant also submitted photographs of the two condominium units. The four suggested comparables offered by the appellant range in size from 1,220 to 1,660 square feet of living area. The percentage of ownership was not disclosed. These units ranged in age from six to 108 years old. Features include a basement and central air conditioning. The properties have improvement assessments ranging from \$5,426 to \$12,090 or from \$3.26 to \$7.29 per square foot of living area. The subject's improvement assessment is \$24,440 or \$15.28 per square foot of living area.

At hearing, the appellant argued that the subject has the same terms of percentage of ownership in the condo building as the other unit. The appellant also argued that the subject property location does not have a street view as the other unit and should have a lower assessment. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$30,999 was disclosed. In support of the subject's assessment, the board of review also submitted a memo from Matt Panush, Cook County Board of Review Analyst. The memorandum disclosed that the subject is one unit in a two unit condo building. The subject has 50% ownership in the building, which is the same as the other unit in the building. The other unit in the building has an assessed value of \$32,589. The subject property, which has the exact same percentage of ownership in the exact same building has an assessed value of \$30,999.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of this appeal. 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 appellant submitted a total of four comparables for the Board's consideration. The Board gave less weight to appellant's comparables due to the unknown percentage of ownership when compared to the subject. In reviewing the evidence, the Board finds the best comparable is the one unit within the subject's building. As indicated by the evidence, these units have the same percentage of ownership in the same two unit condominium building.

As a result of this analysis, the Board finds the appellant has failed to demonstrate that the subject condominium unit was inequitably assessed by clear and convincing evidence and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill2d. 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all 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 correct and no 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. Huff

Member

Member

Mario Morris

Member

JR

Acting 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: December 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.