



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

APPELLANT: Michael Greene  
DOCKET NO.: 07-20373.001-R-1  
PARCEL NO.: 16-28-303-051-0000

The parties of record before the Property Tax Appeal Board are Michael Greene, the appellant, by attorney Dennis M. Nolan, of Dennis M. Nolan, P.C. in Bartlett; 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:** \$ 4,617  
**IMPR:** \$ 20,925  
**TOTAL:** \$ 25,542

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 5,772 square foot parcel of land improved with an 83-year-old, one-story, mixed-use, masonry building that contains 2,080 square feet of building area and is located in Cicero Township, Cook County. Features of the building include four apartments, one commercial space, and a partial unfinished basement,

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process and that the subject's market value is not accurately reflected in its assessment as the bases of this appeal.

The appellant's petition suggests that the subject's improvement assessment is incorrect due to vacancy. The appellant argued that based upon vacancy of the subject property, a 10% occupancy factor should be applied to the subject's improvement assessment. In support of this claim, the appellant submitted a brief, a copy of a general affidavit, and a copy of an occupancy/vacancy affidavit. The appellant's affidavit disclosed that the subject property was 100% vacant from January 1, 2007 through December

31, 2007. Based upon this evidence, the appellant requested a reduction in the subject's improvement assessment.

In support of the assessment inequity argument, the appellant submitted limited information regarding 19 suggested comparables. The appellant's submission consists of a one page print out from the Cook County Assessor's web site. The print out lists: the PIN, address, class, neighborhood code, city, and total assessment for the tax year 2008. The print out does not include a breakdown of the suggested comparables land and building assessments nor does it contain assessment information for the tax year 2007.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$33,525. The subject's improvement assessment is \$28,908 or \$13.90 per square foot of building area. In support of the assessment, the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with one or two-story, mixed-use buildings of masonry, or frame and masonry, construction with the same neighborhood code as the subject. The improvements range in size from 1,656 to 2,760 square feet of building area and range in age from 53 to 92 years old. The comparables contain from one and two-half to three and one-half baths and a partial or full unfinished basement. The comparables contain from two to four apartments and have one or two commercial units. The improvement assessments range from \$8.27 to \$10.73 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.

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 2007.

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

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.

The parties presented a total of 23 suggested comparable properties. The PTAB finds the appellant failed to submit the square footage or improvement assessments for any of its suggested comparables. As such, the Board finds none of the appellant's comparables are similar to the subject. The Board finds the board of review's comparables #1, #3 and #4 are the most similar to the subject in size, design, and location. These properties are described as one or two-story, masonry, or frame and masonry, mixed-use buildings. The properties range: in age from 53 to 92 years; in size from 1,656 to 2,760 square feet of building area; and in improvement assessment from \$8.27 to \$10.07 per square foot of building area. In comparison, the subject's improvement assessment of \$13.90 per square foot of living area is above the range of these comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the improvement assessment 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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 21, 2012

*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.