FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: James Lee
DOCKET NO.: 07-20663.001-R-1
PARCEL NO.: 10-12-408-010-0000

The parties of record before the Property Tax Appeal Board are James Lee, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC, Chicago, Illinois; 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:	$20,455
IMPR.:	$101,645
TOTAL:	$122,100

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 4,192 square feet of living area. The dwelling is 81 years old. Features of the home include a full unfinished basement, two fireplaces and a 2.5-car detached garage. The property is located in Evanston, Evanston Township, Cook County. The subject property is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparables described as being improved with two-story masonry or stucco constructed dwellings that range in size from 3,926 to 4,130 square feet of living area. The dwellings were either 94 or 104 years old. Each comparable has a full unfinished basement, two comparables have central air conditioning, two comparables have one or two fireplaces and each comparable has a two-car attached or detached garage. The comparables have improvement assessments ranging from $68,316 to $100,306 or from $18.02 to $24.35 per square foot of living area. The subject's improvement assessment is $114,232 or $27.25 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $93,149.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling $134,687 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story dwellings of masonry construction that range in size from 2,567 to 3,017 square feet of living area. The dwellings ranged in age from 69 to 81 years old. Each comparable has a full or partial basement with one being finished with a recreation room. One comparable has central air conditioning, each comparable has one or two fireplaces and each comparable has a two-car garage. These properties have improvement assessments ranging from $36,936 to $88,526 or from $13.30 to $29.34 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant's counsel asserted the subject dwelling was from 39% to 63% larger than the comparables submitted by the board of review whereas the appellant's comparables were within 1% to 6% the size of the subject.

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 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 Board finds the appellant has met this burden.

The Board finds the comparables submitted by the appellant were most similar to the subject in size and were generally similar to the subject in other aspects. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $18.02 to $24.35 per square foot of living area. The subject's improvement assessment of $27.25 per square foot of living area is above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's 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.

Chairman

Member

Member

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: September 21, 2012

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.