



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

APPELLANT: Michael O'Neill
DOCKET NO.: 07-22845.001-C-1 through 07-22845.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Michael O'Neill, the appellant, by attorney Michael Griffin of 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-22845.001-C-1	16-07-122-009-0000	17,540	101,739	\$119,279
07-22845.002-C-1	16-07-122-010-0000	19,635	114,728	\$134,363

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a three-story low rise apartment building with 46,459 square feet of building area. The building is of masonry construction, has 33 units and was built in 1924. The subject is a class 3-15 property under the Cook County Real Property Assessment Classification Ordinance (Ordinance). The property is located in Oak Park, Oak Park Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant completed Section V - Comparable Sales/Assessment Grid Analysis on the Commercial Appeal form, prepared an equity analysis using three comparables and submitted copies of printouts from the assessor's website on three comparables. In reviewing the grid analysis on the appeal form the property index number (PIN) for each comparable is of a property identified on the assessor's printouts but do not match the addresses for the property on the grid. Additionally, the assessments on the grid analysis for the respective PINs do not match the assessments on the assessor's printouts for the properties. Furthermore, the description of the subject property on the appellant's separate analysis does not match the subject property. Using the data on the assessor's printouts the appellant's comparables #1 through #3 had improvement assessments ranging from \$5.57 to \$6.61 per square

foot of building area. The appellant's three comparables on the separate analysis located on North Austin Blvd. had improvement assessments ranging from \$9.90 to \$28.04 per square foot of building area. The appellant requested the subject property have an improvement assessment of \$142,884 or \$3.08 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$253,642 was disclosed. The board of review indicated the subject's assessment reflects a market value of \$1,152,918 or \$24.81 per square foot of building area or approximately \$34,937 per apartment, including land, when applying the 22% level of assessments for class 3 property under the Ordinance. The subject has an improvement assessment of \$216,467 or \$4.66 per square foot of building area.

In support of the assessment the board of review submitted a copy of the subject's property record card that provided a description and a schematic diagram of the subject property. To demonstrate the subject's assessment was reflective of market value the board of review provided information on five comparable sales that had from 24 to 47 units. These comparables sold from July 2002 to July 2004 for prices ranging from \$1,400,000 to \$5,000,000 or for approximately \$50,806 to \$106,383 per unit. 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 in this appeal submitted evidence in support of the contention that the subject property was inequitably assessed. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. (86 Ill.Admin.Code 1910.63(e)). The Board finds the appellant's evidence did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed. Initially the Board finds the appellant's argument was not particularly credible due to the errors in his submission. Second, the appellant's comparables were not similar to the subject in size ranging from 2,866 to 20,007 per square foot of building area compared to the subject's 46,459 square feet of building area. Nevertheless, the appellant's comparables had improvement assessments ranging from \$5.57 to \$28.04 per square foot of building area. The subject has an improvement assessment of \$4.66 per square foot of building area, which is below the range established by the appellant's comparables. For these reasons, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject improvements were being inequitably assessed.

As a final point, the Property Tax Appeal Board finds the board of review did submit information on five comparable sales that demonstrated the subject's assessment was not excessive in relation to the property's market value as reflected by the assessment.

In conclusion, the Board finds a reduction in the subject's assessment is not justified based on this record.

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.