



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

APPELLANT: Luke Kelly  
DOCKET NO.: 07-23518.001-R-1  
PARCEL NO.: 14-19-217-032-0000

The parties of record before the Property Tax Appeal Board are Luke Kelly, the appellant(s), by attorney James E. Doherty, of Thomas M. Tully & Associates in Chicago; 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:** \$13,450  
**IMPR.:** \$21,189  
**TOTAL:** \$34,639

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,780 square foot parcel of land improved with a 101-year old, two-story, masonry, single-family dwelling containing 2,640 square feet of living area, three and one-half baths, air conditioning, a fireplace, and a full unfinished basement. The appellant, via counsel, argued that the market value of the subject property is not accurately reflected in its assessed value.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, frame or frame and masonry, multi-family dwellings with three or four baths and a full basement with three finished as apartments. The properties range: in age from 103 to 118 years; in size from 2,776 to 3,062 square feet of living area; and in improvement assessments from \$14.39 to \$15.00 per square foot of living area.

In support of this overvaluation argument, the appellant submitted a brief stating that the subject was purchased in March 2006 for \$625,000 and subsequently renovated from a multi-family dwelling into a single-family dwelling. The brief further asserts that due to this renovation, the subject was vacant from the start of renovations through the remainder of 2007. In support of this argument, the appellant submitted: a copy of the settlement statement indicating the subject sold March 6, 2006 for \$625,000; a copy of the subject's building permit dated April 11, 2006; a copy of an occupancy affidavit attesting that the subject improvement was vacant for 2007; a copy of the multiple listing service offering the subject property for sale as of July 27, 2007; and a copy of an affidavit from the appellant attesting that renovation on the subject improvement began in late 2006 and during 2007 and that the property was vacant for all of 2007 due to the renovation work and efforts to sell the property. Based on all the evidence the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$62,499 was disclosed. This assessment reflects a market value of \$622,500 using the Illinois Department of Revenue's 2007 three year median level of assessment for class 2 property of 10.04%. In support of the subject's assessment, the board of review submitted descriptions, assessment and market value information on four properties located within two blocks of the subject with three located on the subject's block. These properties are described as two-story, masonry, multi-family dwellings with two baths and full unfinished basements. The properties range: in age from 82 to 101 years; in size from 2,512 to 2,626 square feet of living area; and in improvement assessments from \$20.21 to \$21.24 per square foot of living area. Two of these properties sold from April 2004 to August 2005 for \$560,000 and \$900,000 or \$214.23 and \$358.28 per square foot of living area. As a result of this analysis, the board 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. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant first 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 not met this burden.

The parties presented a total of eight properties suggested as comparable to the subject. The PTAB finds the board of review's

comparables most similar to the subject. The properties are described as two-story, masonry, multi-family dwellings. The properties range: in age from 82 to 101 years; in size from 2,512 to 2,626 square feet of living area; and in improvement assessments from \$20.21 to \$21.24 per square foot of living area. In comparison, the subject's improvement assessment of \$18.58 per square foot of living area is below 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 supported and a reduction in the improvement assessment is not warranted.

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, 331Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction is warranted.

As to the appellant's occupancy argument, the PTAB finds the appellant submitted sufficient evidence to show the subject property was under renovation and not habitable or fit or occupancy from January 1, 2007 through July 27, 2007 when the property was offered for sale on the open market. The PTAB finds the subject was not habitable for 207 day or 56.8% of the lien year. Therefore, the PTAB finds an occupancy factor of 43.2% should apply to the subject's improvement assessment and a 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.

*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: May 18, 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.