FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael Edwards
DOCKET NO.: 07-23561.001-C-1
PARCEL NO.: 14-18-305-037-1001

The parties of record before the Property Tax Appeal Board are Michael Edwards, the appellant, by attorney Terrence Kennedy Jr., of Law Offices of Terrence Kennedy Jr. in 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:

LAND:	$ 7,259
IMPR.:	$ 62,015
TOTAL:	$ 69,274

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a commercial condominium unit in a mixed-use, four–story condominium development. The commercial condominium is on the first floor and was constructed in 2003. It is situated on a 3,125 square foot site. The subject is located in Lakeview Township, Cook County, and is classified under the Cook County Real Property Assessment Classification Ordinance as Class 5-99 with a level of assessment of 38% as designated for Class 5a commercial property.

The appellant's grid sheet states that the subject contains 1,080 square feet of building area, however, the evidence provided by both parties indicates that the subject contains 1,660 square feet of building area.

For hearing purposes only, this docket was consolidated with Docket No. 08-22162.001-C-1 as the arguments, issues and evidence were identical from both parties. A separate written decision will be issued for each case. The appellant, via counsel, submitted evidence claiming unequal treatment in the assessment

process as the basis of the appeal. In support of this argument, the appellant submitted a grid sheet, along with the assessor database printouts, county property record cards, and black and white photographs, detailing four suggested comparable properties. The appellant's evidence indicates they are Class 5-17, one-story, masonry, commercial buildings, located in the subject's neighborhood. They range in age from 1 to 47 years and in size from 1,093 to 1,800 square feet of building area. The comparables have improvement assessments ranging from $37,155 to $92,340 or from $33.84 to $51.30 per square foot of building area. The evidence reflects that comparable #3 has a partial assessment. Based on the Board's finding that the subject contains 1,660 square feet of building area, the subject's improvement assessment is $37.36 per square foot of building area. Based on the evidence presented, 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 improvement assessment was $62,015 with a total assessment of $69,274. The subject's final assessment reflects a fair market value of $182,300 when the Cook County Real Property Assessment Classification Ordinance level of assessments of 38% is applied. The board also submitted a memorandum authored by Ralph F. DiFebo, Jr., Cook County Board of Review Analyst, a black and white photograph of the subject, the subject's property record card, as well as raw sales data on six retail condominium properties suggested as comparable. The sales occurred between December 2002 and December 2009 for prices ranging from $182,500 to $392,000 or from $140.91 to $238.10 per square foot of building area. These properties are all located within a ½ mile radius of the subject. The board's memo indicated that these sales have not been adjusted for market conditions such as time, location, age, size and other related factors. The board also submitted a copy of a recorded trustee's deed from 2002 indicating that subject was purchased for $155,000. 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 this appeal.

The appellant's argument was based on unequal treatment in the assessment process. 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. Having considered the evidence presented, the Board concludes that the appellant has not met this burden and that a reduction is not warranted.

The appellant presented assessment data on a total of four equity comparables. The Board finds that the appellant's comparables range in improvement assessment from $33.84 to $51.30 per square foot of building area. The subject's improvement assessment, at $37.36 per square foot of building area, is within the range established by the appellant's comparables. Accordingly, the appellant has not met the burden of proving inequity by clear and convincing evidence. Furthermore, the Board gives little weight to the board of review's evidence as the data is merely raw sales data that has not been adjusted for market conditions including time, location, age, size, land to building ratio, parking, zoning and other related factors and fails to address the appellant's equity argument.

After considering the evidence submitted, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not 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: April 19, 2013

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.