



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

APPELLANT: Marsha James  
DOCKET NO.: 07-24718.001-C-1  
PARCEL NO.: 25-03-100-017-0000

The parties of record before the Property Tax Appeal Board are Marsha James, 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 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:** \$5,937  
**IMPR.:** \$19,110  
**TOTAL:** \$25,047

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story masonry office building containing 1,500 square feet of building area. The building is 37 years old. The subject is classified as a class 5-17 commercial property under the Cook County Real Property Assessment Classification Ordinance and is situated on a 3,125 square foot lot located in Hyde Park Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process regarding the subject's improvement assessment. The appellant did not contest the subject's land assessment. The appellant submitted information on five suggested comparable properties described as one-story masonry commercial buildings that range in age from 46 to 87 years old. The comparables are located within a few blocks of the subject, with three of the comparables located on the same street as the subject property. The comparables contain from 675 to 2,488 square feet of building area and are situated on lots of 3,125 or 6,250 square feet of land area. The comparables have improvement assessments ranging from \$8,171 to \$36,608 or from \$8.45 to

\$14.71 per square foot of building area. The subject's improvement assessment is \$31,112 or \$20.74 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$37,049 was disclosed. The board of review presented property characteristic sheets of five comparable sales. The property characteristic sheets include assessment data for the comparables from 1998 to 2002. 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 Board further finds a reduction in the subject's assessment is 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 appellant submitted five comparable properties for the Board's consideration. The board of review submitted five comparable sales with assessment data from 1998 to 2002. The Board finds the sales data submitted by the board of review does not address the inequity argument made by the appellant. In addition, the assessment data that was offered by the board of review was for assessment years ranging from 1998 to 2002, whereas this appeal pertains to the 2007 assessment year in question.

The Board gave less weight to the appellant's comparable #3 due to its considerably smaller size when compared to the subject. The Board gave less weight to the appellant's comparables #2 and #4 due to their considerably larger sizes when compared to the subject's size. The Board finds the remaining two comparables submitted by the appellant were most similar to the subject in location, size and exterior construction. These comparables have improvement assessments of \$13,062 and \$20,376 or \$13.06 and \$12.74 per square foot of building area respectively. The subject has an improvement of \$31,112 or \$20.74 per square foot of building area, which is considerably higher than the similar comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's 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.



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Chairman



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Member



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Member



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Member



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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: February 24, 2012



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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.