



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

APPELLANT: Pierre L. Meunier
DOCKET NO.: 07-24889.001-R-1
PARCEL NO.: 14-20-311-009-0000

The parties of record before the Property Tax Appeal Board are Pierre L. Meunier, the appellant, by attorney Arnold G. Siegel of 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: \$19,526
IMPR.: \$62,175
TOTAL: \$81,701

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is comprised of two improvements with only the assessment on one of the improvements being challenged. The improvement under appeal is described as 121 year old class 2-11, three-story multi-family apartment building with 3,126 square feet of building area. The subject has three apartments and is of frame construction. The property has a 4,500 square foot site and is located in Chicago, Lakeview Township, Cook County.

The appellant contends the assessment on one of the two improvements on the subject parcel is not uniform with buildings of the same class and located in the same neighborhood. In support of this argument the appellant submitted descriptions and assessment information on seven comparables improved with one, 1.5-story multi-family dwelling; five, 2-story multi-family dwellings and one, 3-story multi-family dwelling. These properties ranged in size from 2,863 to 3,582 square feet of living area and in age from 103 to 119 years old. Each comparable has 3 or 4 apartments. The data provided by the appellant indicated the comparables had improvement assessments ranging from \$11.40 to \$13.82 per square foot of building area. The appellant submitted a copy of the decision issued by the board of review establishing a total assessment for the subject property of \$100,071 with an improvement assessment of \$80,545

for both improvements. The appellant indicated the multi-family dwelling under appeal had an improvement assessment of \$59,008 or \$18.88 per square foot of building area. Based on this evidence the appellant requested the subject's assessment be reduced.

The appellant also made reference that the property was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year (2006) under Docket Number 06-24281.001-R-1. The Board takes notice that in that appeal it issued a decision reducing the subject's assessment to \$81,701. (86 Ill.Admin.Code §1910.90 (i)).

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 contends assessment inequity 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 assessments 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. After an analysis of the assessment data the Board finds a reduction is warranted.

The appellant in this appeal submitted assessment information on seven assessment comparables to demonstrate the subject was inequitably assessed. These comparables had improvement assessments that ranged from \$11.40 to \$13.82 per square foot of living area. The multi-family building under appeal has an improvement assessment of \$18.88 per square foot of living area, which is above the range established by the comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). The Board also takes notice that the property was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year (2006) under Docket Number 06-24281.001-R-1 wherein it issued a decision reducing the subject's assessment to \$81,701. Furthermore, the Board takes notice that 2006 and 2007 are within the same general assessment period for Lakeview Township. (86 Ill.Admin.Code §1910.90 (i)). Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted commensurate with the prior year's finding.

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

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerbis

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 22, 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.