



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

APPELLANT: Joe Summerville
DOCKET NO.: 07-24896.001-R-1
PARCEL NO.: 14-18-321-021-0000

The parties of record before the Property Tax Appeal Board are Joe Summerville, the appellant, by attorney Arnold G. Siegel 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: \$ 10,414
IMPR.: \$ 51,029
TOTAL: \$ 61,443

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two dwellings situated on one parcel. Building #1 is a 103-year old, two-story style multi-family dwelling of masonry construction containing 2,256 square feet of living area with two apartment units and a full, unfinished basement. Building #2 is a 103-year old, one and one-half story style single-family dwelling of frame construction containing 1,395 square feet of living area with a full, unfinished basement.

When the appellant submitted evidence before the Property Tax Appeal Board, he claimed unequal treatment in the assessment process as the basis of the appeal. In his petition, the appellant's attorney stated that building #2 was over-assessed. The appellant submitted information on eight comparable properties described as one and one-half story single-family dwellings of frame construction. The dwellings range in age from 103 to 109 years old, and they range in size from 1,203 to 1,649 square feet of living area. Six comparables have full, unfinished basements, and two have full, finished basements. Three comparables have central air conditioning; one has two fireplaces; and six comparables have garages. These properties have improvement assessments ranging from \$22.39 to \$25.63 per square foot of living area. Building #2's improvement assessment

is \$42,841 or \$30.71 per square foot of living 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 was disclosed. The board of review presented descriptions and assessment information on three comparable properties for building #1. The comparables for building #1 consist of two-story frame multi-family dwellings that are range from 98 to 108 years old. The dwellings range in size from 2,272 to 2,288 square feet of living area. Each of the comparables for building #1 has two or three apartment units, a garage, and a full basement, one of which is finished for an apartment. These properties have improvement assessments ranging from \$18.98 to \$19.13 per square foot of living area. The board of review did not submit any equity evidence for building #2. According to the board of review, building #1 has an improvement assessment of \$16,682 or \$7.39 per square foot of living area, and building #2 has an improvement assessment of \$42,841 or \$30.71 per square foot of living area. 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.

Both parties agree that the subject property has two improvements. The appellant argued that building #2 was over-assessed and presented eight equity comparables to support this claim. The board of review presented three equity comparables for building #1, but did not present any equity data for building #2. Consequently, the Board finds the comparables submitted by the appellant were the most similar to building #2 in all respects. Due to their similarities to building #2, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$22.39 to \$25.63 per square foot of living area. Building #2's improvement assessment of \$30.71 per square foot of living area falls above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds that building #2's improvement assessment is not equitable and a reduction in its 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerski

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: May 21, 2010

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.