



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

APPELLANT: Roland Wikstrom  
DOCKET NO.: 07-26258.001-R-1  
PARCEL NO.: 14-08-124-003-0000

The parties of record before the Property Tax Appeal Board are Roland Wikstrom, the appellant, by attorney Thomas J. Thorson in Oak Park, 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: \$10,874  
IMPR.: \$41,679  
TOTAL: \$52,553**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a Class 2-12 mixed-use commercial and residential property located in Lake View Township, Cook County, Illinois.

The subject property is improved with a three-story building of masonry construction containing 3,852 square feet of building area. The building is 90 years old. Features of the building include a partial unfinished basement and a 2-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as three-story masonry buildings classified as Class 2-12 that range in age from 88 to 98 years old. The comparable buildings range in size from 4,106 to 4,458 square feet of building area. Three comparables have central air conditioning. The appellant did not include any data concerning basement area for the comparables. The comparables have improvement assessments ranging from \$4.63 to \$10.81 per square foot of building area. The subject's improvement assessment is \$15.52 per square foot of building area. Counsel for appellant also submitted a letter from the appellant arguing vacancy and an issue of condemnation of the back porch of the subject with a

cost of repair reported. 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 four comparable properties consisting of three-story masonry buildings that range in age from 92 to 103 years old. The buildings range in size from 3,750 to 4,106 square feet of building area. Two comparables have full unfinished basements and two comparables have partial unfinished basements. One comparable has a 2-car garage and one comparable has a 1.5-car garage. These properties have improvement assessments ranging from \$10.81 to \$11.63 per square foot of building 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 primarily contends unequal treatment in the subject's improvement assessment as the basis of the appeal. The appellant also argued the subject's vacancy for 2007 and repair of a back porch. These arguments were given little weight in this review. 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 a reduction is warranted.

The parties submitted 8 equity comparables for the Board's consideration. Appellant's comparable #4 and Board of Review comparable #1 are the same property. The Board finds comparable #4 submitted by the appellant and the comparables submitted by the board of review were most similar to the subject in size and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$10.81 to \$11.63 per square foot of building area. The subject's improvement assessment of \$15.52 per square foot of building area is 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 the subject's improvement assessment is not equitable and a reduction in the subject's 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

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn P. 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: February 18, 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.