



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

APPELLANT: Calvin Boender
DOCKET NO.: 07-26677.001-R-1 through 07-26677.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Calvin Boender, the appellant(s), by attorney Adam E. Bossov, of Law Offices of Adam E. Bossov, P.C. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-26677.001-R-1	14-30-403-120-0000	12,479	47,112	\$59,591
07-26677.002-R-1	14-30-403-121-0000	12,899	62,816	\$75,715
07-26677.003-R-1	14-30-403-122-0000	12,893	47,112	\$60,005

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 2,178 square feet of land, which is improved with a one year old, two-story, masonry, single-family dwelling containing 4,148 square feet of living area. The dwelling contains four and one-half baths, a full basement with a formal recreation room, air conditioning, one fireplace, and a four-car garage. The subject's assessment is prorated over three PINs. The PINs ending in -120 and -122 are each prorated at 30%, while the PIN ending in -121 is prorated at 40%. The appellant's appeal is based on unequal treatment in the assessment process.

In support of the equity argument, the appellant, via counsel, submitted descriptive and assessment information on four comparable properties described as three-story, masonry dwellings that range in age from one to four years old, and in size from 3,867 to 4,128 square feet of living area. The properties have either one or two fireplaces, and either a full unfinished basement, a full basement with a formal recreation room, or a partial basement with a formal recreation room. All of the properties have a three and one-half baths, air conditioning, and a two-car garage. The comparables have improvement assessments ranging from \$21.39 to \$34.15 per square foot of living area.

The appellant also asserted that Comparables #3 and #4 are not correctly classified by the Cook County Assessor. These properties are currently classified as 2-09 properties, while the appellant asserts they should be classified as 2-08 properties because these comparables contain less than 5,000 square feet of living area.

Also included in the appellant's pleadings was the Cook County Board of Review's final decision regarding the subject's 2008 assessment. The decision states that the subject's final assessment for all three PINs was \$195,311. Deducting the subject's land assessment, the subject's 2008 improvement assessment was \$157,040, or \$37.86 per square foot of living area. Based on this evidence, 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 final assessment of \$220,862 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on five comparable properties described as two-story, masonry, single-family dwellings, that range in age from one to seven years old, and in size from 3,978 to 4,344 square feet of living area. These comparables have from three and one-half to five baths, and from one to two fireplaces. Four of the properties have a garage, ranging from a two-car to a three-car garage. Four of the comparables have a full basement area, while the fifth has a partial basement area. All of the comparables have air conditioning. These properties' improvement assessments range from \$5.19 to \$49.79 per square foot of living area. The subject's improvement assessment is \$44.02 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 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing Du Page Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d

Dist. 1996)). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Furthermore, evidence showing that the subject received a reduction in a later assessment year is admissible, and can be a relevant factor in determining whether the assessment for the tax year at issue is grossly excessive. Hoyne Savings & Loan Ass'n v. Hare, 60 Ill. 2d 84, 90 (1974). However, when such evidence is taken into account, consideration must be given to any changes in the property that may have changed the subject's assessed value. Id.

The Board finds that, under Hoyne, it can consider the 2008 reduction by the Cook County Board of Review. The Board further finds that the best evidence of the subject's 2007 assessment is the decision rendered by the Cook County Board of Review for the subject's 2008 assessment. As described above, the subject's improvement assessment under the Cook County Board of Review's 2008 decision is \$157,040, or \$37.86 per square foot of living area.

Next, the Board finds that, after decreasing the subject's 2007 assessment to match the board of review's 2008 decision, the subject is equitably assessed. The parties submitted a total of nine comparable properties to support their respective positions regarding the appellant's equity argument. The Board finds Comparables #2, #3, #4, and #5 submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features, and 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 \$42.55 to \$49.79 per square foot of living area. The subject's improvement assessment of \$37.86 per square foot of living area is below the range established by the most similar comparables. The comparables submitted by the appellant were given diminished weight because they were all three stories, while the subject has two stories. The board of review's Comparable #1 was given diminished weight because it appears that this comparable was still under construction in 2007, and, therefore, is not comparable to the subject. After considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable.

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: August 28, 2012



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.