



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

APPELLANT: Eugene Salamon
DOCKET NO.: 07-26827.001-R-1
PARCEL NO.: 11-19-225-007-0000

The parties of record before the Property Tax Appeal Board are Eugene Salamon, the appellant(s); 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: \$ 11,740
IMPR.: \$ 57,260
TOTAL: \$ 69,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,850 square foot parcel improved with a 52-year-old, one-story, single-family dwelling of frame and masonry construction containing 1,878 square feet of living area and located in Evanston Township, Cook County. Features of the residence include two full bathrooms, a fireplace, a full-unfinished basement and a two-car attached garage.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on seven properties suggested as comparable to the subject. The appellant also submitted photographs and property characteristic printouts for the subject and the suggested comparables and a copy of the board of review's decision. In addition, the appellant provided several maps showing the proximity of the appellant's comparables in relation to the subject property and Lake Michigan. Based on the appellant's documents, the seven suggested comparables consist of

two-story, single-family or multi-family dwellings of frame, stucco or masonry construction located within one mile of the subject. Five of the comparables are located within two blocks of the subject. The improvements range in size from 3,180 to 8,660 square feet of living area and range in age from 94 to 114 years old. The comparables contain from two to four full bathrooms, a full-finished or unfinished basement and from one to four fireplaces. Six comparables have a one-car or multi-car garage. The improvement assessments range from \$13.14 to \$19.50 per square foot of living area. The seven suggested land comparables range in size from 7,500 to 38,621 square feet and have land assessments ranging from \$1.19 to \$2.00 per square foot.

At hearing, the appellant, Eugene Salamon, testified that as to the improvement, the subject property is assessed 53% higher than the suggested comparables. Mr. Salamon testified that he has lived in the neighborhood for 30 years and is familiar with the area. Mr. Salamon stated that his property is small in relation to most properties in the subject's neighborhood. The appellant stated that the subject is located two blocks from Lake Michigan but does not enjoy lake views.

Mr. Salamon stated that the board's comparables one and three are located three miles from the subject and that comparable two is located three blocks away. He noted that the board's three comparables have lake and park views but, as to the land, they are assessed the same as the subject.

In regards to the land, Mr. Salamon testified that properties with a location that allows for park and/or lake views are assessed at a lower price per square foot than the subject. He noted on his grid that several of his comparables have riparian rights and are assessed less than or at the same level as the subject property. He argued that properties that are nearer the lake with a more advantageous view of the lake are assessed lower than the subject. The appellant testified that the properties located on the subject's block are not assessed the same. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$70,960. The subject's improvement assessment is \$57,260 or \$30.49 per square foot of living area. The subject's land assessment is \$13,700 or \$2.00 per square foot. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with one-story, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,946 to 2,470 square feet of living area and range in age from 47 to 54 years old. The comparables contain three or three and one-half bathrooms, a fireplace and a one-car or two-car garage. Two comparables have a partial or full-

unfinished basement and two comparables have central air-conditioning. The improvement assessments range from \$30.79 to \$40.60 per square foot of living area. The three suggested land comparables range in size from 7,200 to 10,575 square feet and have land assessments of \$2.00 per square foot.

At hearing, the board's representative stated that the board of review's comparables have the same neighborhood code as the subject and are similar to the subject in design, improvement size and amenities. He argued that the appellant's comparables are much larger in size of living area as compared to the subject. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter highlighting various differences between the subject and the board of review's comparables. The appellant also submitted several pages of new comparable properties and argued that they further supported a reduction in the subject's assessment.

After hearing the testimony 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's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

Regarding the land, the Board finds the appellant's argument persuasive. The appellant submitted documentation showing that properties that are located in a more advantageous location in relation to the lake are assessed at a lower price per square foot than the subject. Moreover, the subject's own block has differing assessed values with lower assessed values placed on properties with lake views. Therefore, the Board finds that the subject's land should not be assessed at a higher amount than properties located on the lake or have lake views.

Regarding the improvement, the Board finds the board of review's comparables to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, amenities, age, exterior construction and design and have improvement assessments ranging from \$30.79 to \$40.60 per square foot of living area. The subject's per square foot improvement assessment of \$30.49 falls below the range established by these properties. The Board finds the appellant's comparables differ significantly from the subject in improvement size and/or design and are accorded less weight. In addition, the appellant's comparables are inferior overall to the subject in age. After considering adjustments and the differences in both

parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

Next, the Property Tax Appeal Board did not consider the new comparables submitted in rebuttal. Section 1910.66 (c), of the Official Rules of the Property Tax Appeal Board states in part, "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties." 86 Ill. Adm. Code §1910.66(c). Therefore, the Property Tax Appeal Board is precluded from considering the new comparables submitted as rebuttal evidence.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject's land was inequitably assessed by clear and convincing evidence and a reduction 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 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: October 22, 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.