FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Robert Fisher
DOCKET NO.: 07-27944.001-R-1
PARCEL NO.: 14-31-427-027-0000

The parties of record before the Property Tax Appeal Board are Robert Fisher, the appellant, by attorney Joel R. Monarch 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:	$9,989
IMPR.:	$30,100
TOTAL:	$40,089

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story, multi-family dwelling of frame construction containing 1,040 square feet of living area. The dwelling is 115 years old and has two apartments. Features of the dwelling include a slab foundation, two bathrooms and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant, through counsel, submitted information on four comparable properties described as one or two story frame dwellings. Each comparable has two apartments and is located in the same neighborhood code as the subject. The comparables range in age from 105 to 148 years old and range in size from 1,380 to 1,598 square feet of living area. Features include 1 or 1.5-car garages, and 2 baths. Two of the comparables have slab foundations and two have full basements. One of the comparables with a basement is a one-story dwelling with the basement finished into an apartment. The comparables have improvement assessments ranging from $32,572 to $41,547 or from $23.50 to $29.66 per square foot of living area. The subject has an improvement assessment of $42,759 or $41.11 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 the appellant's comparables and two other properties. The two additional comparables consist of one one-story and one two-story frame multi-family dwellings. The properties are 95 and 118 years old, and contain 1,470 and 1,496 square feet of living area, respectively. Both properties have full basements, one of which is finished into an apartment. Other features include 2 baths, and 1-car garages. These properties have improvement assessments of $45,926 and $41,511 or $28.24 and $30.70 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.

The record contains descriptions and assessment information on six comparables submitted by the parties. All of the comparables contain two apartments; with four of the buildings being two-story like the subject. The one-story buildings both have basements finished into apartments and are given less weight due to the difference in style from the subject dwelling. The Property Tax Appeal Board finds the remaining comparables submitted by both parties were similar to the subject in style and features. The comparables would require adjustments for size and for garages. Appellant's comparable #2 and board of review comparable #1 would also require negative adjustments for full basements. The four two-story comparables had improvement assessments that ranged from $23.50 to $29.66 per square foot of living area. The subject's improvement assessment of $41.11 per square foot of living area is above the range established by the comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject; the Property Tax Appeal 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.

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: November 30, 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.