



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

APPELLANT: Fran Hoaglund
DOCKET NO.: 07-28309.001-C-1
PARCEL NO.: 01-12-400-011-1007

The parties of record before the Property Tax Appeal Board are Fran Hoaglund, the appellant(s), by attorney Michael Griffin in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$1,822
IMPR.: \$64,956
TOTAL: \$66,778

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 13,760 square feet of land improved with a two year old, commercial condominium unit building containing 2,344 square feet of building area. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of this equity argument, the appellant submitted limited assessment data for three properties. These properties are described as commercial condominium units located within the subject's neighborhood. The properties contain 4,339 square feet of building area and range in age from three to four years. The properties have improvement assessments that range from \$16.86 to \$22.43 per square foot of building area. The subject's improvement assessment is \$27.71 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement assessment of \$64,956 was disclosed. In support of the subject's market value,

raw sales data was submitted for three multi-family apartment buildings. The data from the CoStar Comps service sheets reflect that the research was licensed to the assessor's office, but filed to indicate that there was any verification of the information or sources of data. The properties sold from April 1999 to July 2000, in an unadjusted range from \$583,333 to \$2,300,000 or from \$44,871 to \$104,545 per unit. The properties contained buildings that ranged in size from 21,177 to 60,435 square feet and in age from 19 to 25 years. Lastly, the board of review submitted copy of the warranty deed with transfer stamps affixed as evidence of the subject's sale in 2006 for \$481,000 or \$205.20 per square foot of building area, including land. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the Board requested that the appellant's attorney, Mr. Michael Griffin, submit additional evidence confirming and verifying each comparables' assessment information by Monday, March 11, 2013. The board of review analyst, Mr. Jabari Jackson, rested on the evidence. The appellant's attorney submitted black and white photographs of the comparable properties.

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. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the PTAB finds the appellant has not met this burden.

The Board accorded diminished weight to the properties submitted by the board of review as the evidence provided unconfirmed, raw data on sales. Therefore, the Board finds this argument unpersuasive.

The Board finds the evidence submitted by the appellant's attorney is lacking in descriptive information and therefore, cannot be adequately compared to the subject. No information was provided as to the number of units, stories, construction, and verification of assessment data and square footage. Furthermore, the appellant's attorney failed to submit per the Board's request additional descriptive and verification of assessment data. Therefore, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

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: June 21, 2013

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.