



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

APPELLANT: David Aul
DOCKET NO.: 07-29538.001-R-1
PARCEL NO.: 03-32-100-001-0000

The parties of record before the Property Tax Appeal Board are David Aul, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC 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: \$ 6,600
IMPR.: \$ 59,520
TOTAL: \$ 66,120

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story multi-family building of masonry construction containing 3,720 square feet of building area. The building is 48 years old. Features of the building include four apartment units and a partial unfinished basement. The subject is located in Arlington Heights, Wheeling Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story masonry multi-family buildings that range in age from 28 to 45 years old. Although the comparables have different assigned neighborhood codes than the subject, each is located in Arlington Heights, Wheeling Township. The comparables range in size from 4,200 to 4,292 square feet of building area. Each building has three or four apartment units, central air conditioning, and an unfinished basement, either full or partial. The comparables have improvement assessments ranging from \$13.82 to \$14.00 per square foot of building area. The subject's improvement assessment is \$16.26 per square foot of building 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 two comparable properties consisting of two-story masonry multi-family buildings that are 49 and 81 years old. The comparables have the same neighborhood code as the subject. One of the comparables is located on the same block as the subject, and the other is located one-quarter mile from the subject. The comparables contain 3,588 and 2,430 square feet of building area, respectively. One has four apartment units and a partial finished basement. The other has two apartment units, a full unfinished basement, and a one-car detached garage. These properties have improvement assessments of \$16.16 and \$16.56 per square foot of building area, respectively. As part of its evidence, the board of review disclosed that the subject sold for \$735,000 in July 2005. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney stated the comparable numbered two by the board of review was older and smaller than the subject and the comparable numbered one has a different heating system than the subject and has a finished basement compared to the subject's unfinished basement. However, the appellant did not disclose any information on the heating systems installed in the appellant's 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 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.

Both parties presented assessment data on a total of six equity comparables. The comparable numbered two by the board of review was much older and smaller than the subject and received reduced weight in the Board's analysis. The appellant's comparables numbered two through four were much newer than the subject and also received reduced weight. The Board finds that the comparable numbered one by the board of review was most similar to the subject in location, size, and age. Although it had a finished basement compared to the subject's unfinished basement, this comparable was also very similar in design and exterior construction. The appellant's comparable numbered one, despite being somewhat larger than the subject, was very similar to the subject in design, exterior construction, and age. Due to their similarities to the subject, these two comparables received the

most weight in the Board's analysis. These comparables had improvement assessments of \$13.82 and \$16.16 per square foot of building area. The subject's improvement assessment of \$16.27 per square foot of building area falls 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 M. Louie

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: March 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.