



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

APPELLANT: Joan Janus
DOCKET NO.: 07-30672.001-C-1
PARCEL NO.: 13-06-110-054-1001

The parties of record before the Property Tax Appeal Board are Joan Janus, the appellant, 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: \$ 3,515
IMPR.: \$ 36,265
TOTAL: \$ 39,780

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a 990 square foot commercial condominium unit located on the ground floor of a mixed-use condominium building. It is situated on a 32,275 square foot site and was built in 1989. The unit has a 2.73% ownership interest in the common elements and is located in Chicago, Jefferson Township, Cook County.

The appellant, via counsel, appeared before the Board and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted limited descriptive and assessment data for two suggested comparables. They are 120 years old and range in improvement assessment from \$10.11 to \$13.16 per square foot of building area. No building area was listed for the subject or two comparable properties. Based upon this analysis, 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 total improvement assessment of

\$36,265 was disclosed. In support of the subject's assessment, the board of review submitted a memorandum, a black and white photograph of the subject property, the subject's property record card, condominium summary sheet and face sheet, as well as six suggested sale comparables. The board of review's memorandum asserted that the subject's total assessment reflected a market value of \$104,684 by applying the Cook County Ordinance Level of Assessments for class 5a property of 38% for tax year 2007, or \$105.74 per square foot of building area. The board also submitted unadjusted, raw sales data on the six sale comparables, all located within a two and one-half mile radius of the subject in Chicago or Park Ridge. Comparables #4 and #5 did not include a sale price, however. The remaining four properties indicate an unadjusted value range from \$159.06 to \$223.08 per square foot of building area, including land. The properties range in sale price from \$254,900 to \$625,000 and in building size from 1,300 to 3,400 square feet. Moreover, the documents reflect that the aforementioned data relating to the sale properties has not been verified. Beyond these submissions, the board of review failed to proffer equity evidence in support of the subject's current assessment. Based on the evidence submitted, 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. 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 not met this burden.

The appellant presented assessment data on a total of two equity comparables. The Board finds that although the comparables presented by the appellant may be similar in use and location, the appellant failed to include several key elements to comparability: the percentage of ownership allocated to each unit as well as the improvement size of each unit. Without these elements, the Board is unable to determine comparability to the subject property. Moreover, the appellant provided the Board with only two properties suggested as comparable, providing an insufficient range to determine comparability. Additionally, the Board gives little weight to the board of review's evidence as the data is merely raw sales data that has not been adjusted for market conditions including time, location, age, size, land to building ratio, parking, zoning and other related factors. Accordingly, the appellant has not met the burden of clear and convincing evidence and the Board finds no reduction in 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.

Donald R. Cuit

Chairman

Frank J. Huff

Member

Mark Morris

Member

JR

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: March 22, 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.