



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

APPELLANT: Marc Dayan  
DOCKET NO.: 07-30854.001-R-1  
PARCEL NO.: 17-08-430-004-0000

The parties of record before the Property Tax Appeal Board are Marc Dayan, the appellant, by attorney Howard W. Melton, of Howard W. Melton and Associates 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:** \$ 3,067  
**IMPR.:** \$ 49,686  
**TOTAL:** \$ 52,753

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property contains 2,500 square feet of land area and is improved with a three-story, masonry, multi-family dwelling with 6,825 square feet of living area. Features of the home include: three full and one half-baths, a full basement, central air conditioning and three apartments, therein. The property is located in West Chicago Township.

The subject property was the subject matter of an appeal before the Board the prior year under docket number 06-27877-R-1. In that appeal, the Board rendered a decision lowering the assessment of the subject property to \$52,723 based on the evidence submitted by the parties. The appellant's attorney asserted that 2006 and 2007 were within the same general assessment period for residential property. The appellant also submitted assessment information on four comparables to demonstrate the subject was being inequitably assessed. These properties were located within a one-block's distance from the subject and were improved with masonry, multi-family dwellings. They ranged: in age from 110 to 117 years; in bathrooms from three to six; number of units from three to four apartments; in size from 7,300 to 7,561 square feet of living area. The

buildings also included partial or full basement area. The improvement assessments ranged from \$6.99 to \$7.28 per square foot, while the subject's improvement assessment is \$15.30 per square foot of living area. Based upon 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 final assessment of the subject property totaling \$114,397 was disclosed. The board of review submitted descriptions and assessment information on three comparables to demonstrate the subject was being assessed uniformly. These properties were located within the subject's neighborhood and were improved with masonry, multi-family dwellings. They ranged: in age from 80 to 118 years; in bathrooms from three to five; in size from 4,005 to 7,500 square feet of living area. The buildings also included partial or full basement area and were either a one-story or three-story building. The improvement assessments ranged from \$0.50 to \$8.01 per square foot of living area. Based upon this data, 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.

Pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should not be carried forward to the subsequent year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Board issued a decision reducing the subject's 2006 assessment. However, the record fails to indicate that the subject property is an owner occupied dwelling, even though 2006 and 2007 are within the same general assessment period.

Therefore based upon the aforementioned section, the Board finds that a reduction in the subject's assessment is not warranted.

Nevertheless, the parties also submitted seven equity comparables to either support or contradict the subject's assessment.

Therefore, the appellant also 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 data, the Board finds the appellant has met this burden.

Initially, the Board finds that the parties' seven equity comparables all support a reduction in the subject's assessment. Specifically, comparables #2 through #4 submitted by the appellant as well as comparable #1 submitted by the board of review are most similar to the subject in style, exterior construction, improvement size, and age. In analysis, the Board accorded most weight to these four comparables. These comparables ranged in improvement assessments from \$7.27 to \$7.28 per square foot of living area. The subject's improvement assessment at \$15.30 per square foot is above the range established by these comparables.

As a result of this analysis, the Board finds the appellant has adequately demonstrated that the subject 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 M. Louie*

Member

*Shawn R. Lerski*

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: July 22, 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.