



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

APPELLANT: James Lee
DOCKET NO.: 08-20216.001-R-1 through 08-20216.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are James Lee, the appellant, by attorney Steven B. Pearlman, of Steven B. Pearlman & Associates 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-20216.001-R-1	10-21-127-039-0000	1,112	6,498	\$7,610
08-20216.002-R-1	10-21-127-050-0000	5,359	15,164	\$20,523

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2008 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 46-year old, one-story dwelling of masonry construction with 1,050 square feet of living area. Features of the home include a full basement, central air conditioning, and a two-car garage. The property

contains two land parcels with 5,056 square feet of land and is located in Niles Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted descriptive and assessment data on three suggested equity comparables.

At hearing, the appellant's attorney submitted without objection from the board of review three documents identified for the record as Appellant's Hearing Exhibits: *Exhibit A* is a copy of the Property Tax Code's Section 16-147; *Exhibit B* is a grid analysis of both parties' suggested comparables; and *Exhibit C* is an area map for the subject depicting the locations of the parties' suggested comparables. Further, the attorney requested that the 2009 total assessment for the subject of \$24,757 be applied to the 2008 tax year for the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,133. The subject property has an improvement assessment of \$21,662 or \$20.63 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables.

At hearing, the board of review's representative testified that from 2008 to 2009 the level of assessment for properties in Cook County was changed. Specifically, he stated that the subject's level of assessment of market value changed from 16% in 2008 to 10% in 2009; therefore, he indicated that there was a defacto reassessment period which commenced in the 2009 tax year for the subject. Thereby, he argued that the appellant's argument relating to Section 16-147 is unpersuasive.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment

comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not warranted*.

The Board finds the best evidence of assessment equity to be the *board of review comparables*. These four comparables had improvement assessments that ranged from \$22.75 to \$27.50 per square foot of living area. The subject's improvement assessment of \$20.63 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellant *did not* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and that a reduction in the subject's assessment *is not* justified.

Further, the appellant's attorney failed to provide any brief enunciating persuasive authority for a retroactive application of a subsequent year's assessment reduction outside of a triennial reassessment period.

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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mark A. Lewis

Member

J. R.

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: August 22, 2014

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.