



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

APPELLANT: Kevin Clark
DOCKET NO.: 08-20335.001-C-1
PARCEL NO.: 14-20-101-050-1008

The parties of record before the Property Tax Appeal Board are Kevin Clark, the appellant; 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: \$4,175
IMPR: \$30,125
TOTAL: \$34,300

Subject only to the State multiplier as applicable.

ANALYSIS

The subject consists of a five-year-old, class 5-99, commercial condominium unit containing 1,498 square feet of building area in a four-story, masonry constructed condominium building. The subject building contains six residential units and two commercial units and located in Lake View Township, Cook County.

The appellant, Kevin Clark, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted a spreadsheet with three, class 5-99, commercial condominium units located within 500 feet of the subject. The improvements range in size from 1,200 to 1,300 square feet of building area and in age from one to six years old. The three suggested comparables, like the subject, are located in four-story, masonry constructed, condominium buildings containing six residential units and two commercial units. The improvement assessments range from \$12.67 to \$20.11 per square foot of building area. The subject's improvement assessment is \$37,144 or \$24.80 per square foot. In addition, the appellant submitted colored photographs and Cook County Assessor's Internet

Database sheets for the subject and the suggested comparables and a copy of the board of review's decision.

At hearing, the appellant argued that the appellant's comparables are similar to the subject in size, age, exterior construction and design. The appellant testified that the three comparables are located within 500 feet of the subject and like the subject building, contain six residential units and two commercial units. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$41,319, which reflects a market value of \$108,733 or \$72.59 per square foot of building area, utilizing the Cook County Real Property Assessment Classification Ordinance level of assessment of 38% for Class 5a property, such as the subject. As evidence, the board submitted Comps service sheets for four commercial condominium units that sold from May 2002 through June 2007 for prices ranging from \$242,553 to \$420,000 or from \$192.17 to \$300.00 per square foot. The suggested comparables consist of masonry constructed condominium units ranging in age from four to six years and in size from 1,000 to 2,800 square feet. The board's evidence disclosed that the recorder of deeds office recorded, document #0030469676, a warranty deed, executed in March 2003 for \$170,000 or \$113.48 per square foot for the subject.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board's comparables do not resemble the subject in size and/or location. The appellant testified that the board's comparables are located just west of downtown in an area of high commercial demand and a totally different neighborhood.

After hearing the testimony 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's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Board finds the appellant's three comparables to be similar to the subject in many respects. These three properties are similar to the subject in size, exterior construction, design, number of units and age. In addition, they are located within 500 feet of the subject and have improvement assessments ranging from \$12.67 to \$20.11 per square foot of building area. The subject's per square foot improvement assessment of \$24.80 falls above the range established by these properties. The Board further finds the board of review failed to address the appellant's inequity argument. After considering adjustments and the differences in the appellant's comparables when compared to the subject, the Board finds the subject's improvement assessment is inequitable 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 Morris

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: June 24, 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.