



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

APPELLANT: Eloise Martin
DOCKET NO.: 08-22090.001-R-2
PARCEL NO.: 05-27-111-010-0000

The parties of record before the Property Tax Appeal Board are Eloise Martin, 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: \$ 73,839
IMPR.: \$ 407,375
TOTAL: \$ 481,214

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 22,512 square foot land parcel improved with a 49-year old, two-story, masonry, single-family dwelling. The improvement contains 6,518 square feet of living area as well as a partial basement, five full bathrooms, four fireplaces, and a three-car garage.

The appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables located within a five-mile radius of the subject. The properties were improved with a two-story, stucco or masonry, single-family dwelling with a full basement and a multi-car garage. They range: in bathrooms from three full and one half-baths to five full and two half-baths; in age from 90 to 109 years; in size from 6,458 to 6,759 square feet of living area; and in improvement assessments from \$51.98 to \$63.79 per square foot. The subject's improvement assessment is \$74.88 per square foot of living area. In addition, the appellant's pleadings included photographs of the subject and suggested comparables as well as

MapQuest printouts reflecting the proximity of the properties to the subject property. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney stated that the properties' photographs were taken from the assessor's website.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$561,907. The board of review submitted descriptive and assessment data relating to four suggested comparables located either on the subject's block or within the subject's subarea. The properties are improved with a two-story, single-family dwelling of stucco, frame, masonry or frame and masonry exterior construction. They range: in bathrooms from three full and two half-baths to nine full and two half-baths; in age from 13 to 94 years; in size from 5,155 to 8,282 square feet of living area; and in improvement assessment from \$74.88 to \$87.97 per square foot. Amenities include a partial or full basement, one to three fireplaces, and a multi-car garage.

In addition, the board's analysis reflected that the subject and property #1 were accorded an average condition, while three of the four comparables were accorded an average, renovated or deluxe condition without further explanation. As a result of its analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney submitted argument reflecting the disparity between the board of review's comparables to the subject property. In addition, he included copies of grid sheets from the Marshall Swift Valuation Services, which indicated that the cost of homes that have a deluxe quality of construction compared to an average construction incur values that are 66% higher in comparison.

Further, at hearing, the appellant's attorney reiterated the differences in amenities between the subject property and the board's suggested comparables. He also noted that as to the board's properties #2 and #3 the analysis identifies that there are other improvements on each property, but fails to identify what those improvements entail.

After hearing the testimony and/or arguments as well as reviewing 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 data, the Board finds the appellant has met this burden.

The Board finds that comparables #1 through #3 submitted by the appellant are most similar to the subject in location, condition, improvement size, age, and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$51.98 to \$63.79 per square foot of living area. The subject's improvement assessment at \$74.88 per square foot is within the range established by these comparables.

Further, the Board accords diminished weight to the board of review's properties due to a disparity in condition, other improvements, exterior construction, improvement size and/or age.

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.