



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

APPELLANT: Terrance Holt
DOCKET NO.: 08-22277.001-R-1
PARCEL NO.: 05-28-206-008-0000

The parties of record before the Property Tax Appeal Board are Terrance Holt, the appellant(s), 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: \$ 92,400
IMPR.: \$ 246,324
TOTAL: \$ 338,724

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 33,000 square feet of land, which is improved with two improvements. Improvement #1 is a 103 year old, two-story, frame and masonry, single-family dwelling. Improvement #1's improvement size is 5,824 square feet of living area, and has an improvement assessment of \$270,109, which equates to an improvement assessment of \$46.38 per square foot of living area. Improvement #2 is a 103 year old, two-story, frame and masonry, single-family dwelling. Improvement #2's improvement size is 1,159 square feet of living area, and has an improvement assessment of \$32,292, which equates to an improvement assessment of \$27.86 per square foot of living area. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment information for three properties suggested as comparable to Improvement #1. The comparables are described as two-story, masonry or frame and masonry, single-family dwellings. Additionally, the comparables range: in age from 77 to 94 years; in size from 5,979 to 6,428 square feet of living area; and in improvement assessments from \$36.37 to \$38.50 per square foot of living area. The comparables also

have various amenities. The appellant did not provide any comparables for Improvement #2. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal." In support of the Improvement #1's assessment, the board of review submitted descriptive and assessment information for one property suggested as comparable. The comparable is described as a two-story, masonry, single-family dwelling. Additionally, the comparable is four years old, and has 5,199 square feet of living area. The comparable's improvement assessment is \$80.49 per square foot of living area. The comparable also has various amenities. The board of review did not provide any comparables for Improvement #2. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter from Jason Goldberg of JSG Real Estate Services, Inc. Mr. Goldberg is a State of Illinois Certified Residential Appraiser, and he conducted a drive-by inspection of the four comparables submitted by the parties. The letter states that the three comparables submitted by the appellant are similar to the subject, while the sole comparable submitted by the board of review is not similar, and would require significant adjustments because of its age and modernization. These adjustments, according to Mr. Goldberg, could exceed the normal adjustments used to complete an appraisal.

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "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 this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has met this burden.

The Board finds that all of the comparables submitted by the appellant were most similar to Improvement #1 in location, size, style, exterior construction, features, and/or age. Due to their similarities to Improvement #1, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$36.37 to \$38.50 per square foot of living area. Improvement #1's improvement assessment of \$46.38 per square foot of living area is above the range established by the most similar comparables. Neither party submitted evidence regarding Improvement #2. Thus, Improvement #2's improvement assessment shall remain intact at \$32,292, and then added to Improvement #1's reduced improvement assessment to arrive at a total improvement assessment for the subject. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that the subject's improvement assessment is not equitable, 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.

Donald R. Cuit

Chairman

[Signature]

Member

[Signature]

Member

[Signature]

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: May 24, 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.