



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

APPELLANT: Roman Linschied
DOCKET NO.: 08-25479.001-R-1 through 08-25479.005-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Roman Linschied, the appellant, by attorney Edward Larkin of Larkin & Larkin, in Park Ridge; 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
08-25479.001-R-1	17-04-205-055-1001	18,844	128,250	\$147,094
08-25479.002-R-1	17-04-205-055-1002	5,865	31,422	\$37,287
08-25479.003-R-1	17-04-205-055-1003	5,948	31,870	\$37,818
08-25479.004-R-1	17-04-205-055-1004	1,867	10,008	\$11,875
08-25479.005-R-1	17-04-205-055-1005	1,867	10,008	\$11,875

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a five unit condominium building located at 163 W. Burton Place, Chicago, Illinois. The building is 69 years old.

The appellant submitted an appeal before the Property Tax Appeal Board claiming a contention of law and unequal treatment in the assessment process. The appellant requested a 90 day extension to submit evidence and documentation, however, the appellant failed to submit a legal argument or substantive documentary evidence necessary to advance the appeal as required by Section 1910.63(a)(b) rules of the Property Tax Appeal Board(86 Ill.Adm.Code §1910.63(a)(c).

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$245,949 was disclosed. In support of the subject's assessment, the board of review presented a brief explaining the methodology used to equitably assess the subject property. In addition, the board of review submitted two unit sales from the subject building. The units sold in 2004 for a price of \$250,000 each. Based on this evidence, 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. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contents unequal treatment in the assessment process and a contention of law as the bases 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). The Board finds the appellant has not met these burdens. The appellant submitted no evidence or legal authority to demonstrate the subject's assessment is incorrect based on a contention of law. In addition, no assessment comparables were submitted by the appellant to demonstrate inequity by clear and convincing evidence. (See Commonwealth Edison Company v. Illinois Property Tax Appeal Board, (378 Ill.App.3d 901, (2nd Dist. 2008)) Therefore, the Board finds no reduction in the subject's assessment is justified.

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

Frank J. Grief

Member

Member

Shawn R. Lerski

Member

Member

Mark Morris

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: September 23, 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.