



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

APPELLANT: John L. Marks
DOCKET NO.: 08-26287.001-R-1
PARCEL NO.: 10-33-433-050-0000

The parties of record before the Property Tax Appeal Board are John L. Marks, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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: \$ 19,641
IMPR.: \$ 111,720
TOTAL: \$ 131,361**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction. The dwelling is 66 years old and contains 4,753 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The subject is located in Lincolnwood, Niles Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three suggested comparable properties described as two-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The comparable dwellings are from 66 to 69 years old and contain from 2,860 to 4,286 square feet of living area. Each comparable has a garage, central air conditioning, one or two fireplaces, and an unfinished basement, either full or partial. The comparables are said to have improvement assessments ranging from \$50,599 to \$56,960 or from \$11.61 to \$19.92 per square foot of living area.¹ The subject's improvement assessment is \$118,824 or \$25.00 per

¹ The attached property characteristic sheets for these comparables indicate that the improvements are prorated with one or more additional parcels. However, the assessment information for these additional parcels was not provided.

square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$76,206 or \$16.03 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$138,465 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood code as the subject, and they are located one-quarter mile from the subject. The dwellings are from 66 to 81 years old and contain from 3,875 to 4,510 square feet of living area. Two of the comparables are described as being of deluxe quality while the subject and the other two comparables are described as being of average quality. Three comparables have partial unfinished basements, and one has a full finished basement. Each comparable has a garage, central air conditioning, and two or three fireplaces. These properties have improvement assessments ranging from \$27,993 to \$98,431 or from \$7.22 to \$24.94 per square foot of living area. Based on underlying data sheets, the comparable assessed at \$7.22 per square foot of living area has a 30% prorated improvement assessment, indicating an assessment at 100% of \$93,310 or \$24.08 per square foot of living area. 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 warranted.

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 assessment data, the Board finds the appellant has met this burden.

Both parties presented assessment data on a total of seven suggested comparables. The appellant's comparables have improvements that are prorated with one or more additional parcels; however, the assessment information for the additional parcels was not provided. As a result, the appellant's comparables received reduced weight in the Board's analysis. The Board finds the comparables submitted by the board of review were very similar to the subject in location, design, and exterior construction and they were generally similar in size. In addition, the board of review's comparables #1 through #3 were very similar in age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. After applying the full assessment to comparable #1 as discussed above, these comparables had improvement assessments

that ranged from \$91,193 to \$98,431 or \$20.22 to \$24.94 per square foot of living area. The subject's improvement assessment of \$118,824 or \$25.00 per square foot of living area is above the range established by the best comparables. The Board finds 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

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: July 19, 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.