



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

APPELLANT: John Roberson  
DOCKET NO.: 08-26355.001-R-1  
PARCEL NO.: 15-11-312-006-0000

The parties of record before the Property Tax Appeal Board are John Roberson, the appellant(s), by attorney Richard J. Caldarazzo, of Mar Cal Law, 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 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:

**LAND:** \$ 4,789  
**IMPR.:** \$ 20,940  
**TOTAL:** \$ 25,729

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 7,983 square foot parcel of land improved with a 105-year old, two-story, frame, multi-family dwelling containing 3,026 square feet of living area, three baths, three fireplaces, and a full, finished basement. The appellant argues that the market value of the subject property is not accurately reflected in the property's assessed valuation and that the subject is inequitably assessed as the bases of this appeal.

In support of the market value argument, the appellant's petition indicates the subject was purchased on April 26, 2004 for \$110,000. The appellant failed to fill out the remainder of the petition in regards to the sale. The appellant included a copy of the settlement statement showing confirming the sale date and price.

In support of the equity argument, the appellant submitted information on a total of three properties suggested as comparable. The properties are described as two or three-story,

masonry, multi-family dwellings. The properties have varying amenities. They range: in age from 78 to 82 years; in size 5,325 to 6,096 square feet of living area; and in improvement assessments from \$4.62 to \$4.86 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$20,940 or \$6.92 per square foot of living area and total assessment of \$25,729 were disclosed. The subject's final assessment reflects a fair market value of \$268,010 using the Illinois Department of Revenue's 2008 three year median level of assessment for class 2 property of 9.60%.

In support of the subject's assessment, the board of review submitted descriptions and assessment information on four properties. These properties are described as two-story, frame, multi-family dwellings with various amenities. The properties range: in age from 93 to 120 years; in size from 2,721 to 2,970 square feet of living area; and in improvement assessments from \$6.80 to \$7.30 per square foot of living area. As a result of this analysis, the board requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that both the sales evidence and the board of review's equity comparable #4 supports a reduction in the subject's assessment.

The board of review's representative, Nick Jordan, argued that the sale of the subject was 44 months prior to the lien date which is too far removed to be reflective of the market value. In addition, he argued the sale was a compulsory sale after a foreclosure. In support of this, he submitted *board of review hearing exhibit #2*, a copy from the recorder of deeds' website showing the sale history of the subject and a copy of the Lis Pendens and Notice of Foreclosure filed in court. As to the equity arguments, he asserted the appellant's comparables are not similar in size.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c).

In addressing the appellant's market value argument, the PTAB finds that the sale of the subject in April 2004 is too far removed from the lien date to accurately reflect the subject's market value as of January 1, 2008. Therefore, the PTAB gives the subject's sale no weight and finds a reduction based on market value is not warranted.

The appellant also 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 PTAB finds the appellant has not met this burden.

The parties presented a total of seven properties suggested as comparable. The PTAB finds the board of review's comparables most similar to the subject in size, design, construction, location, and/or age. These properties range: in age from 93 to 120 years; in size from 2,721 to 2,970 square feet of living area; and in improvement assessments from \$6.80 to \$7.30 per square foot of living area. In comparison, the subject's improvement assessment of \$6.92 per square foot of living area is within the range of these comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is supported and a reduction in the improvement assessment is not 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

*J. R.*

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: November 22, 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.