



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

APPELLANT: Robert W. Sessions
DOCKET NO.: 08-26702.001-R-1
PARCEL NO.: 18-31-103-002-0000

The parties of record before the Property Tax Appeal Board are Robert W. Sessions, the appellant, by attorney Arnold G. Siegel, of Siegel & Callahan, 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: \$ 108,900
IMPR.: \$ 104,325
TOTAL: \$ 213,225

Subject only to the State multiplier as applicable.

ANALYSIS

The subject contains 544,500 square feet of land and contains two improvements. The first improvement (Improvement #1) is a 59 year old, one-story, frame, single-family dwelling. Its improvement size is 2,206 square feet of living area and its improvement assessment is \$89,252, which equates to an improvement assessment of \$40.46 per square foot of living area. The second improvement (Improvement #2) is a 19 year old, two-story, frame, single-family dwelling. Its improvement size is 440 square feet of living area and its improvement assessment is \$33,288, which equates to an assessment of \$75.65 per square foot of living area. The appellant, via counsel, argued that there was unequal treatment in the assessment process of Improvement #1 as the basis of this appeal. The appellant did not contest the assessment of Improvement #2. Neither the appellant nor the board of review offered any evidence regarding Improvement #2.

In support of the equity argument, the appellant submitted descriptive and assessment information for ten properties suggested as comparable to subject Improvement #1. The comparables are described as one-story or one and one-half-story, frame, masonry, or frame and masonry, single-family dwellings. Additionally, the comparables range: in age from 4 to 48 years; in size from 2,136 to 2,953 square feet of living area; and in

improvement assessments from \$14.14 to \$38.21 per square foot of living area. The comparables also have various amenities. Based on this evidence, the appellant requested a reduction in subject Improvement #1's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total improvement assessment for both improvements of \$122,540 was disclosed. The board of review did not provide any evidence in support of subject Improvement #1's or #2's assessment. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

In written rebuttal, the appellant's attorney indicated that the board of review provided no comparables.

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 subject Improvement 31's 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 no change in the assessment of subject Improvement #2 as neither the appellant nor the board of review offered any evidence with regard to this improvement.

With regard to subject Improvement #1, the Board finds that Comparables #1, #5, and #9 submitted by the appellant were most similar to subject Improvement #1 in size, style, exterior construction, features, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$21.34 to \$30.72 per square foot of living area. The subject's improvement assessment of \$55.55 per square foot of living area is above the range established by the most similar

comparables. Therefore, after considering adjustments and differences in the comparables when compared to subject Improvement #1, the Board finds that the subject Improvement #1's assessment is not equitable, and a reduction to the appellant's requested 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

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: June 21, 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.