



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

APPELLANT: Ceasar Faycurry
DOCKET NO.: 08-27283.001-R-1
PARCEL NO.: 17-08-237-023-0000

The parties of record before the Property Tax Appeal Board are Ceasar Faycurry, the appellant(s), by attorney Lisa A. Marino, of Marino & Associates, PC 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: \$ 10,467
IMPR.: \$ 38,542
TOTAL: \$ 49,009

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,784 square foot parcel of land improved with a 131-year old, three-story, masonry, multi-family dwelling, which is not owner-occupied. The improvement contains 4,081 square feet of living area as well as a three apartments and a two-car garage.

The appellant's attorney raised two arguments: first, that there was unequal treatment in the assessment process; and second, that the property's market value is not accurately reflected in its assessment as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables located within a four-block radius of the subject. The properties were improved with a three-story, multi-family dwelling with masonry exterior construction. They range: in age from 126 to 131 years; in size from 7,045 to 8,896 square feet of living area; and in improvement assessments from \$8.21 to \$9.08 per square foot. Properties #2 and #3 include a full basement, while property #1 contains a three-car garage. The subject's improvement assessment is \$9.44 per square foot of living area.

As to the overvaluation argument, the appellant's attorney submitted a brief statement that the subject was purchased on January 14, 2005 for a price of \$400,000 and that the sale was not between related parties. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney asserted that the subject property is an apartment building which is not an owner-occupied dwelling.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$49,009. The board of review submitted descriptive and assessment data relating to four suggested comparables located within the subject's neighborhood. The properties are improved with a three-story, masonry, multi-family dwelling, each containing three or four apartments therein. They range: in age from 116 to 128 years; in size from 3,624 to 4,023 square feet of living area; and in improvement assessments from \$11.38 to \$12.64 per square foot. Each property also includes either a full or partial basement.

As to the overvaluation argument, the board submitted no documentation. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative testified that he has no personal knowledge of the proximity of the board's properties to the subject. He further stated that the appellant failed to provide any documentation that the subject sold in an arm's length transaction.

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

When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd 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.Adm.Code 1910.65(c)). Having considered the evidence presented, the Board finds that the appellant has not met this burden and that a reduction is not warranted.

Under a 'de novo' standard of review, the Board finds that the appellant failed to proffer sufficient evidence of the subject's sale as an arm's length transaction. The appellant's pleadings solely reflect a terse statement that the subject sold and the sale was not between related parties. The Board finds this submission unpersuasive.

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 data, the Board finds that the appellant has not met this burden.

The Board finds that comparables #1, #2 and #4 submitted by the board of review are most similar to the subject in style, improvement size, age, and/or amenities. In analysis, the Board accorded the most weight to these comparables. These comparables ranged in improvement assessments from \$11.38 to \$12.64 per square foot of living area. The subject's improvement assessment at \$9.44 per square foot is below the range established by these comparables.

The Board accorded diminished weight to the appellant's properties due to a disparity in improvement size.

As a result of this analysis, the Board finds that the appellant has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that a reduction 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.



Chairman



Member



Member



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: March 23, 2012



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.