



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

APPELLANT: Shirley Yale  
DOCKET NO.: 08-27922.001-R-1  
PARCEL NO.: 13-15-203-002-0000

The parties of record before the Property Tax Appeal Board are Shirley Yale, the appellant(s), by attorney Joel R. Monarch 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:** \$ 5,040  
**IMPR.:** \$ 63,183  
**TOTAL:** \$ 68,223

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2008 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of two improvements located on a 3,000 square foot site. Improvement #1 is a multi-level mixed-use building of masonry construction. It contains 2,860 square feet and is 83 years old. Features include two baths, a full unfinished basement, and central air conditioning. Improvement #2 is a 1,011 square foot, one and one-half story, single-family dwelling of frame construction. Improvement #1 is classified as a class 2-12 property and Improvement #2 is classified as a class 2-03 property under the Cook County Real Property

Assessment Classification Ordinance. The subject is located in Jefferson Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. The appellant's equity evidence utilized the combined square footage of Improvements #1 and #2.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$415,000 as of 1/1/08.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,650. Improvement #1 has an improvement assessment of \$66,227, or \$23.16 per square foot. Improvement #2 has an improvement assessment of \$28,383, or \$28.07 per square foot of living area. The subject's total assessment reflects a market value of \$1,038,021, when applying the 2008 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.60% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables for Improvement #1. The board of review did not submit comparables for Improvement #2.

#### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

As to Improvement #1, the Board finds the board of review's comparables are the most similar to subject Improvement #1. The Board notes that appellant's comparable #2 and the board of

review's comparable #1 are the same property. These comparables had improvement assessments that ranged from \$8.68 to \$15.56 per square foot of building area. Improvement #1's improvement assessment of \$23.16 per square foot of building area falls above the range of the most similar comparables. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject Improvement #1 was inequitably assessed, and a reduction is justified.

As to Improvement #2, the Board finds neither party submitted equity comparables. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject Improvement #2's improvement was inequitably assessed, and a reduction is not justified.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

As to Improvement #2, the Board finds that the appraisal did not disclose a separate value for Improvement #2. As such, the Board finds no change in the assessment of Improvement #2. As to Improvement #1, the Board finds that the appraiser's sales comparables support a value for Improvement #1 of \$415,000, including land. Therefore, The Board finds the subject Improvement #1 had a market value of \$415,000 as of the assessment date at issue. Since market value has been established the 2008 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.60% as determined by the Illinois Department of Revenue shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

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: August 22, 2014



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.