



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

APPELLANT: Dwight Jones
DOCKET NO.: 08-30029.001-R-1 through 08-30029.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dwight Jones, the appellant(s), by attorney Patrick J. Cullerton, of Thompson Coburn LLP 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-30029.001-R-1	29-08-225-014-0000	2,596	0	\$ 2,596
08-30029.002-R-1	29-08-225-015-0000	2,630	5,806	\$ 8,436
08-30029.003-R-1	29-08-225-049-0000	2,392	5,743	\$ 8,135

Subject only to the State multiplier as applicable.

ANALYSIS

The subject consists of three adjacent parcels. The Property Index Number ("PIN") ending in -014 consists of 2,950 square feet of vacant land with an assessment of \$0.88 per square foot of land. The PIN ending in -015 consists of 5,900 square feet of land, which is improved with a two story, frame and masonry, multi-family dwelling with 2,304 square feet of living area. PIN -015's assessment is \$2.52 per square foot of living area. The PIN ending in -049 consists of 5,982 square feet of land, which is improved with a two story, frame, single-family dwelling with 1,096 square feet of living area. PIN -049's assessment is \$5.24 per square foot of living area. The appellant argued that there was unfair treatment in the assessment process of these three independent parcels as the basis of this appeal.

In support of the uniformity argument for PIN -014, the appellant argued that land assessment of \$0.88 per square foot of land is excessive in light of the land assessments of the other two parcels that are the subject of this appeal. PIN -015's land assessment is \$0.45 per square foot of land, while PIN -049's land assessment is \$0.40 per square foot of land. As stated above, PIN -014's land assessment was \$0.88 per square foot of land.

In support of the uniformity argument with regard to PIN -015, the appellant submitted four sales listings. These sales listings ranged from \$49,000 to \$90,000, with a median of \$72,233. Based on this evidence, the appellant requested that PIN -015's assessment be set at 10% of the median listing price, or \$7,223.

In support of the uniformity argument with regard to PIN -049, the appellant submitted seven sales listings. These sales listings ranged from \$22,400 to \$42,000, with a median of \$39,000. Based on this evidence, the appellant requested that PIN -049's assessment be set at 10% of the median listing price, or \$3,900. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal." In support of PIN -014's assessment, the board of review submitted four properties suggested as comparable. These properties are all vacant land that have 2,950 square feet of land and land assessments of \$0.88 per square foot of land.

In support of PIN -015's assessment, the board of review submitted four properties suggested as comparable to PIN -015. The properties are described as two story, frame, masonry, or frame and masonry, multi-family dwellings. The comparables range: in age from 47 to 107 years old; in size from 2,312 to 2,732 square feet of living area; and in improvement assessment from \$3.30 to \$4.38 per square foot of living area. The comparables also have several amenities. The board of review did not submit any evidence in support of PIN -049's assessment. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

Initially, the Board finds that the valuation method used by the appellant in this case is not appropriate. The appellant's unit of measure for the uniformity argument was to find the median listing price of several sales listings, and multiply that figure by 10%, presumably to account for the estimated 2008 three-year median level of assessment for class 2 property. However, the Illinois Constitution requires that there be consistency in the basis of achieving uniformity of assessments. Ill. Const. of 1970, art. IX, § 4(a); Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 235 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1, 20 (1989)). Since consistency in the valuation method is constitutionally required, the Board cannot apply the appellant's valuation method in this appeal, and a different valuation method in all other instances. To do so would abridge the constitutional principle of uniformity of assessment. Moreover, listing prices have no bearing on a subject's uniformity of assessment. Therefore, the Board would apply the valuation method used by the Cook County Assessor, which is calculated by dividing the subject's improvement assessment by the improvement's size.

As to the merits of the case, the appellant contends unequal treatment in the subject's improvement 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, 181 Ill. 2d at 234 (citing Kankakee Cnty. Bd. of Review, 131 Ill. 2d at 22); 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 Du Page 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 not met this burden.

As to PINs -015 and -049, the Board finds that the appellant did not submit any assessment data for the comparables. Therefore, no reduction is warranted for these PINs. As to PIN -014, the Board finds that the appellant did not prove, by clear and convincing evidence, that PIN -014 is inequitably assessed. The

only two comparables submitted by the appellant were PINs -015 and -049, which the appellant contends are also inequitably assessed. The Board finds this argument unconvincing, and contradictory. In one part of the appeal, the appellant is asserting that these two PINs are assessed equitably, that they are comparable to PIN -014, and that they should be used in ascertaining whether PIN -014 is equitably assessed. In another part of the appeal, the appellant asserts that they are not equitably assessed. These arguments were not made in the alternative, but as part of one appeal. Therefore, the Board finds the appellant's argument unpersuasive.

Even looking at the comparability of PINs -015 and -049 to PIN -014, the Board does not find these parcels similar. PIN -014 is vacant land, which would attract a different market than PINs -015 and -049, which are both improved with a residential structure. As such, even assuming that the appellant's argument regarding PIN -014 was not contradictory, the Board still finds that the appellant has not proven, by clear and convincing evidence, that the subject is inequitably assessed.

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: May 21, 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.