



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

APPELLANT: Martin & Marbry, Inc.
DOCKET NO.: 08-30962.001-R-1
PARCEL NO.: 12-26-206-054-0000

The parties of record before the Property Tax Appeal Board are Martin & Marbry, Inc., the appellant, by attorney G. Terence Nader, of Schoenberg Finkel Newman & Rosenberg LLC 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: \$ 6,860
IMPR: \$ 56,929
TOTAL: \$ 63,789

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,125 square foot parcel of land improved with a two-story, 40-year old, masonry, multi-family dwelling with six apartments. Features of the building include 4,915 square feet of living area with an apartment in the basement level.

The appellant argued unequal treatment in the assessment process as the basis of the appeal.

The subject property was the subject matter of an appeal before the Board in the prior year under docket #07-30377-R-1. In that appeal, the Board rendered a decision lowering the assessment of the subject property to \$56,129 based upon the parties joint agreement. However, there was no evidence in the 2007 decision to reflect that the subject was an owner-occupied residence.

The appellant asserts that 2007 and 2008 were within the same general assessment period for residential property; and therefore, the appellant argues that the subject's assessment should be reduced to reflect the 2008 assessment.

In addition, the appellant submitted descriptive and assessment data on five suggested comparables located within a four-block radius of the subject. The properties are improved with a two-story, masonry, multi-family dwelling. They range: in age from 39 to 41 years; in number of units from 4 to 6 apartments; in improvement size from 4,704 to 5,598 square feet of living area; and in improvement assessments from \$9.33 to \$10.59 per square foot of living area. All of the properties contain an apartment in the basement area. Based upon this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$63,789 was disclosed. This reflects an improvement assessment of \$56,929 or \$11.58 per square foot of living area.

In addition, the board of review submitted descriptions and assessment information on four comparables to demonstrate the subject was being assessed uniformly and which were all located on the same block as is the subject property. The properties are improved with a two-story, masonry, multi-family dwelling with 4,914 square feet and six apartments therein. They ranged in age from 39 to 40 years and in improvement assessment from \$11.63 to \$11.75 per square foot. Further, the board of review's analysis stated that properties #1 and #4 sold from November, 2007, to June, 2008, for prices that ranged from \$500,000 to \$505,000 or from \$101.75 to \$102.77 per square foot.

As to the appellant's assertion of application of the 2007 Board reduction in assessment values to the 2008 assessment values, the board of review asserted that this subject property was not an owner-occupied residence. In support of this assertion, the board of review argued that the subject property at issue has not been accorded a homeowner's exemption by the county assessor's office. In support, copies of the county assessor's printouts for the subject were submitted.

Therefore, the board of review's pleadings asserted that the appellant had not met the burden of proving that the subject property was an owner-occupied residence pursuant to Section 16-185 of the Property Tax Code and requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney submitted a brief which stated that the subject property was not an owner-occupied residence, but that the subject should still be accorded the same total assessment reflected in the 2007 decision in the 2008 tax appeal.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should not be carried forward to the subsequent year.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed that the Board issued a decision reducing the subject's 2007 assessment. However, the record is devoid of any evidence supporting that this subject property is an owner-occupied dwelling. In contrast, the appellant's rebuttal brief clearly indicated that the subject was not an owner-occupied dwelling. Therefore, the Board finds the appellant's assertion unpersuasive.

As to the equity issue, 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 and that a reduction is not warranted.

The Board finds that the appellant's comparables #3 and #5 as well as the board of review's four comparables were most similar in location, style, exterior construction, improvement size, number of apartments and/or amenities. The Board accorded most weight to these properties in its analysis. These six comparables ranged in improvement assessments from \$10.52 to \$11.75 per square foot of living area, while the subject's improvement assessment is \$11.58 per square foot. The subject's improvement assessment is within the range established by these comparables. Therefore, the Board finds that the appellant's argument unsupported and that no reduction 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.



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: July 18, 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.