



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

APPELLANT: James Patton
DOCKET NO.: 09-23249.001-R-1
PARCEL NO.: 28-31-114-038-0000

The parties of record before the Property Tax Appeal Board are James Patton, the appellant(s), by attorney Brian P. Liston, of Law Offices of Liston & Tsantilis, 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 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: \$12,201
IMPR.: \$105,374
TOTAL: \$117,575

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 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 13,865 square foot parcel of land improved with a 40-year-old, three-story, masonry, apartment building containing 11,346 square feet of building

area. The property is located in Bremen Township, Cook County. The subject is classified as a class 3 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contended inequity as the basis of the appeal. In support of the equity argument, the appellant submitted three equity comparables with assessments from \$4.16 to \$4.41 per square foot of building area. The appellant also included copies of the county assessor's web page printouts disclosing that the subject's assessment and the three comparables' assessments are partial assessments. In addition, comparables #3 and #4 have assessments prorated with another parcel; information on the additional parcels were not submitted.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,575 with an improvement assessment of \$105,374 or \$9.29 per square foot of building area. In support of its contention of the correct assessment, the board of review submitted five sales comparables.

Conclusion of Law

The appellant 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant submitted evidence on three equity comparables that are similar to the subject. However, the evidence shows these assessments are partial assessments with no further information as to why they are partial or what percentage of the total assessment the partial assessments are. Without this information, the Board is unable to determine if the subject is over assessed when compared to the same degree of partial assessment or total assessment of the comparables. In addition, two comparables are missing assessment data on the

whole property. Therefore, the Board finds the appellant failed to show by clear and convincing evidence that the subject is over assessed and a reduction based on equity is not justified.

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: April 24, 2015



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.