



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

APPELLANT: Scott Miller
DOCKET NO.: 09-24009.001-R-1
PARCEL NO.: 13-15-417-001-0000

The parties of record before the Property Tax Appeal Board are Scott Miller, the appellant(s); 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: \$13,153
IMPR.: \$62,113
TOTAL: \$75,266

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 8,221 square feet of land that is improved with an 89 year old, three-story, masonry building which contains 8,315 square feet of living area and six dwelling units. The subject contains a full unfinished basement, a four-car garage, and six baths.

The appellant's appeal is based on unequal treatment in the assessment process. In support of the equity argument, the appellant submitted information on four comparable properties described as three-story, masonry buildings that range in age from 84 to 96 years old. The buildings contain either five or six dwelling units, and either five or six baths. Three of the comparables have a full unfinished basement area, and three also have a garage, ranging from a two-car to a six-car garage. Comparable #3 has an improvement size of 8,712 square feet of living area, or \$6.32 per square foot of living area. Comparable #4 has an improvement size of 6,690 square feet of living area, or \$6.96 per square foot of living area.

The appellant asserted in the pleadings and at hearing that the square footage of the subject, and of Comparables #1 and #2 are incorrect. In support of this square footage argument, the appellant submitted drawings of the subject and Comparables #1 and #2. The drawings for the subject did not include a

calculation of the total square footage for the building. At hearing, the appellant testified that the subject's improvement size was recently reduced by the Cook County Assessor to 7,950 square feet of living area. This reduction was made after the appellant filed a certificate of error with the Cook County Assessor for the subject. The appellant did not provide a copy of the certificate of error in the pleadings or at hearing, but did state that no construction has been done to the subject since 2009.

The drawing for Comparable #1 showed that the length of the improvement was 71 feet and the width was 46 feet. At hearing the appellant stated that he obtained these measurements by using a tape measure, but that his measurements may be off by several hundred square feet because he did not measure the bay windows on either side of the building, nor the notched entrance to the building. Therefore, the appellant concluded that the improvement size of Comparable #1 was 9,798 square feet of living area. The appellant submitted a printout from the Cook County Assessor's website with the characteristics of Comparable #1, which state that its improvement size was 4,200 square feet of living area. At hearing, the board of review submitted a property characteristic printout stating that the improvement size of Comparable #1 is currently 8,055 square feet of living area ("BOR Exhibit #1"). The appellant testified, at the hearing, that he is familiar with Comparable #1, that he knows the owner, and that, to his knowledge, there has been no construction done to the building since 2009.

The drawing for Comparable #2 showed that the length of the improvement was 82 feet and the width was 29.5 feet, with several deviations from a standard rectangular shape. At hearing the appellant testified that he obtained these measurements by using a tape measure. The appellant concluded that the improvement size of Comparable #2 was 7,695 square feet of living area. The appellant submitted a printout from the Cook County Assessor's website with the characteristics of Comparable #2, which state that its improvement size was 5,592 square feet of living area. At hearing, the board of review submitted a property characteristic printout stating that the improvement size of Comparable #2 is currently 5,832 square feet of living area ("BOR Exhibit #2"). The appellant testified, at the hearing, that he is familiar with Comparable #2, that he knows the owner, and that, to his knowledge, there has been no construction done to the building since 2009.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$75,266 was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of three-story, masonry buildings that range in age from 96 to 106 years old, and in size from 6,048 to 6,174 square feet of

living area. All of the buildings contain six dwelling units each, six total baths, and a full unfinished basement. Additionally, Comparable #1 has a three and one-half-car garage, and Comparable #2 has a two-car garage. These properties have improvement assessments ranging from \$7.99 to \$8.88 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. 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 assessment data, the Board finds the appellant has not met this burden.

Initially, the Board finds that the square footage of the subject was 8,315 square feet of living area for tax year 2009. The appellant was unable to provide the Board with sufficient evidence to show that the subject's improvement size was smaller in 2009.

Next, the Board finds that the appellant's Comparable #1 had an improvement size of 8,055 square feet of living area in 2009. The board of review submitted evidence that Comparable #1's improvement size was increased to 8,055 square feet of living area, and the appellant testified that there has been no construction to Comparable #1 since 2009. Therefore, Comparable #1's 2009 improvement assessment was \$4.44 per square foot of living area.

The Board also finds that the appellant's Comparable #2 had an improvement size of 5,832 square feet of living area in 2009. The board of review submitted evidence that Comparable #2's improvement size was increased to 5,832 square feet of living area, and the appellant testified that there has been no construction to Comparable #2 since 2009. Therefore, Comparable #2's 2009 improvement assessment was \$8.59 per square foot of living area.

The Board finds comparables #1, #2, and #3 submitted by the appellant were most similar to the subject in location, size, style, exterior construction, features, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. Based on the findings of the Board, these comparables had improvement assessments that ranged from \$4.44 to \$8.59 per square foot of living area. The subject's improvement assessment of \$7.47 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the

Docket No: 09-24009.001-R-1

Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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 20, 2012

Allen Castrovillari

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.