



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

APPELLANT: Edward Mansell  
DOCKET NO.: 09-29897.001-C-1  
PARCEL NO.: 22-29-322-036-1001

The parties of record before the Property Tax Appeal Board are Edward Mansell, the appellant(s); 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:** \$8,477  
**IMPR.:** \$35,832  
**TOTAL:** \$44,309

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 28,931 square foot parcel of land improved with a 20-year old, one-story, masonry constructed, commercial condominium containing 1,493 square feet of building area. The appellant argued unequal treatment in the assessment process.

In support of this equity argument, the appellant submitted assessment data for three properties within two blocks of the subject's neighborhood. These properties are described as masonry, commercial condominium dwellings. The properties range in age from 25 to 29 years and in size from 1,300 to 1,340 square feet of building area. The properties have improvement assessments that range from \$18.46 to \$23.33 per square foot of building area. The subject's improvement assessment is \$41.17 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$69,937 for the tax year 2009. The subject's assessment reflects a market value of \$279,748 or \$124.00 per square foot using the Cook County Ordinance Level of Assessment for Class 5a, commercial property of 25%.

In support of the subject's market value, raw sales data was submitted for 13 office building properties. The data from the CoStar Comps service sheets reflect that the research was licensed to the assessor's office, but failed to indicate that there was any verification of the information or sources of data. The properties sold from February 2007 to December 2008, in an unadjusted range from \$64.51 to \$947.83 per square foot of building area. The properties contained buildings that ranged in size from 1,380 to 4,193 square feet and in age from 1 to 3 years. As a result of its analysis, the board requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter asserting that the board of review's comparables are not similar to the subject because of their location, size, and age. In addition, the appellant submitted evidence on five additional sale comparables. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence as rebuttal and, therefore, the four additional comparables cannot be considered by the PTAB. 86 Ill.Admin.Code 1910.66

After considering the arguments and reviewing 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 PTAB finds the appellant has met this burden.

The Board finds the appellant's comparables #1 through #3 most similar to the subject in size, age, and location. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$18.46 to \$23.33 per square foot of building area. The subject's improvement assessment of \$41.16 per square foot of building area is above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

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: January 31, 2013

*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.