



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

APPELLANT: George Atkinson
DOCKET NO.: 09-31716.001-R-1
PARCEL NO.: 14-33-110-017-0000

The parties of record before the Property Tax Appeal Board are George Atkinson, 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: \$22,312
IMPR: \$132,376
TOTAL: \$154,688**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,975 square foot parcel of land improved with a 121-year old, three-story, masonry, multi-family dwelling containing 4,092 square feet of living area, five and one-half baths, air conditioning, and a full and finished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of four properties suggested as comparable and located within three blocks of the subject property. The properties are described as three-story, masonry, multi-family dwellings with three units and three baths. The properties are 121 years old and range in size from 4,077 or 4,680 square feet of living area, and in improvement assessments from \$20.18 to \$21.95 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

In addition, the appellant's petition states that the property was sold in December 2007 for \$1,879,000 or \$459.19 per square foot of living area, including land. The appellant's petition per section IV indicates that the subject was listed on the open market for six months, not purchased from related parties, and had a real estate broker involved in the sale.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$154,688 or \$32.35 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable and with three located within a quarter mile of the subject property. The properties are described as three-story, masonry, multi-family dwellings with between three and five baths, a full finished or unfinished basement for three of the properties, and three fireplaces for comparable #3. The properties range; in age from 115 to 131 years old; in size from 3,207 to 4,989 square feet of living area; and in improvement assessments from \$32.90 to \$35.98 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter asserting that the appellant's comparables are similar and in the "immediate location" of the subject. In addition, the appellant submitted evidence on six additional comparables. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence as rebuttal and, therefore, the six additional comparables cannot be considered by the PTAB. 86 Ill.Admin.Code 1910.66

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.

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 not met this burden.

The parties presented a total of eight properties suggested as comparable to the subject. The PTAB finds the appellant's comparables and the board of review's comparable #2 most similar to the subject in size, design, age, and exterior construction. The properties are described as three-story, masonry, multi-family dwellings with three or five baths and three units. The properties range: in age from 121 and 131 years old; in size from 4,077 to 4,680 square feet of living area; and in improvement assessments from \$20.60 to \$33.15 per square foot of living area. In comparison, the subject's improvement assessment of \$32.35 per square foot of living area is within the range of these comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Mark Morris

Member

J.R.

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: October 19, 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.