



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

APPELLANT: Robert & Gwendolyn Mayes
DOCKET NO.: 09-33297.001-C-1
PARCEL NO.: 29-01-415-024-0000

The parties of record before the Property Tax Appeal Board are Robert & Gwendolyn Mayes, the appellants, by attorney Marie V. Mactal, of Law Offices of Terrence Kennedy Jr. in Chicago; 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: \$ 4,229
IMPR: \$ 19,814
TOTAL: \$ 24,043

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 43-year old, two-story, masonry, multi-family dwelling containing 8 apartment units and 5,504 square feet of living area. The property has a 7,552 square foot site and is located in Thornton Township, Cook

County. The subject is classified as a class 3-14 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables. Each property was improved with a two-story, masonry, multi-family dwelling with 8 apartments therein. They ranged: in age from 43 to 51 years; in improvement size from 5,184 to 7,068 square feet; and in improvement assessments from \$3.34 to \$3.84 per square foot of living area. In addition, the appellants submitted property record cards and photographs for each property.

Moreover, the appellants submitted copies of actual income and expense data for the subject property for multiple years.

At hearing, the appellants' attorney asserted that the subject was accorded a large assessment increase in tax years 2008 through 2010. Using the multiple years of actual data, she argued that the subject is not doing well due to increased expenses and decreasing income which she attributed to the subject's location as a deterrent to renters. She also argued that the suggested comparables located in close proximity to the subject are also suffering from these same conditions.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,196. The subject property has an improvement assessment of \$25,967 or \$4.72 per square foot of living area. This total assessment reflected a market value of \$188,725 upon application of the Cook County Ordinance 2009 level of assessment for class 3-14, residential property of 16%. In support of its contention of the correct assessment, the board of review submitted raw unadjusted sales data on five suggested sale comparables.

Moreover, the board of review's memorandum stated that the data was not intended to be an appraisal or an estimate of value and should not be construed as such. The memorandum indicated that the information provided therein had been collected from various sources that were assumed to be factual and reliable; however, it further indicated that the writer hereto had not verified the information or sources and did not warrant its accuracy.

At hearing, the board of review's representative testified that he had no personal knowledge of the proximity of the properties

to the subject or whether these sales were arm's length transactions.

Conclusion of Law

The taxpayer 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 appellants *met* this burden of proof and a reduction in the subject's assessment *is* warranted.

The Board finds the best evidence of assessment equity to be *appellants' comparables*. These comparables had improvement assessments that ranged from \$3.34 to \$3.84 per square foot of living area. The subject's improvement assessment of \$4.72 per square foot of living area falls above the range established by the best comparables in this record.

After making adjustments to the appellants' comparables for pertinent factors, the Board finds the appellants *did* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *is* justified.

As to the market value argument, the Board finds that neither party submitted sufficient evidence on this issue. Specifically, the appellants submitted actual income and expense data absent market data, while the board of review submitted raw, unadjusted market data. Therefore, the market value issue will not be addressed further.

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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mark A. Lewis

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: October 24, 2014

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.