FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Stephen Adams
DOCKET NO.: 09-33351.001-R-1
PARCEL NO.: 14-33-104-088-0000

The parties of record before the Property Tax Appeal Board are Stephen Adams, the appellant; 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:	$ 25,387
IMPR.:	$ 85,710
TOTAL:	$ 111,097

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 3,385 square feet of land improved with a 114-year old, three-story, masonry, multi-family dwelling with two apartments, therein. The improvement includes 3,183 square feet of living area as well as three full baths, a partial basement and three fireplaces.

The appellant argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables located within a one-block radius of the subject. The properties are improved with a two-story or three-story, multi-family dwelling with masonry exterior construction. They range: in units from two to four apartments; in age from 121 to 131 years; in improvement size from 4,275 to 6,437 square feet of living area; and in improvement assessments from $15.71 to $21.72 per square foot. The printouts submitted by the appellant from the assessor's database reflect that property #2 is accorded a 'landmark status' by the assessor and that the data indicated on the printout is a 'partial assessment'. The subject's

improvement assessment is $26.93 per square foot of living area after correcting the appellant's miscalculation. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was $85,710. In addition, the board of review submitted descriptive and assessment data for four suggested comparables located within one-quarter mile from the subject. The properties are improved with a two-story, masonry, multi-family dwelling with two apartments, therein. They range: in age from 90 to 121 years; in improvement size from 2,902 to 3,352 square feet of living area; and in improvement assessments from $28.05 to $31.78 per square foot of living area. As a result of its analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant reiterated his prior argument. In addition, he asserted that three of the board's properties are located on less than comparable streets, while property #2 is located on the same street as is the subject.

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 evidence, the Board finds that the appellant has not met this burden.

The Board finds that comparables #1 and #3 submitted by the appellant as well as comparable #2 submitted by the board of review are most similar in location, exterior construction, age, size and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from $17.00 to $31.81 per square foot of living area. The subject's improvement assessment at $26.93 is within the range established by these comparables.

Moreover, the Board accorded diminished weight to appellant's property #2 because the data only indicated a partial assessment without further evidence, while diminished weight was also accorded to the board's remaining properties due to a disparity in location.

Therefore, the Board finds that the appellant has not demonstrated that the subject is inequitably assessed and that a reduction in the subject's assessment is not warranted on this issue.

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: September 21, 2012

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.