



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

APPELLANT: Clarence Whittemore
DOCKET NO.: 09-33356.001-R-1
PARCEL NO.: 17-06-210-001-0000

The parties of record before the Property Tax Appeal Board are Clarence Whittemore, the appellant(s), by attorney Richard Shapiro in Evanston, 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: \$ 10,450
IMPR.: \$ 37,050
TOTAL: \$ 47,500

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a two-story dwelling of frame construction with 1,482 square feet of living area. The dwelling is 108 years old. Features of the home include four baths and a partial unfinished basement. The property has a 2,200 square foot site, and is located in West Chicago Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that the subject should be classified as a 2-11 property, and not a 2-12 property. In support of this argument, the appellant submitted a photograph of the subject, and an affidavit from the appellant, stating that the subject is a two-flat with no storefront.

The appellant also contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables, which were all class 2-11 properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,699. The subject property has an improvement assessment of \$44,249, or \$29.86 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The board of review also submitted information on one comparable sale. All of the comparables were 2-11 properties. The board of review also submitted a brief stating that the submission of the 2-11 comparables should not be construed as an admission by the board of review that the subject is misclassified. Instead, the board argued that the appellant has not submitted substantive, documentary evidence to warrant a class change, or that, if a class change is granted, that the appellant has not met its burden of proof.

In rebuttal, the appellant argued that three of the board of review's comparables have lower assessments than the subject, and support a reduction in the subject's assessment.

At hearing, Clarence Whittemore, the appellant, testified that the first floor of the subject is used as a residential apartment building, and that no portion of the subject is used for commercial purposes. Mr. Whittemore testified that he has owned the property for ten years, and that he cannot recall any time during his ownership of the subject that a portion of the subject was used for commercial purposes. The board of review analysis argued that the subject is properly classified as a 2-12 property.

Conclusion of Law

Initially, the Board finds that the subject is a class 2-11 property. A class 2-12 property is defined by the Cook County Assessor as "Mixed use commercial/residential building with apartment and commercial area totaling 6 units or less with a

square foot are less than 20,000 square feet, any age." The appellant testified at hearing, and stating in his affidavit, that the subject does not have any commercial space. At hearing, Mr. Whittemore stated that the subject is used as a two-flat, and that the first floor is used as an apartment unit. Therefore, the Board finds that the subject is a class 2-11 property, which is defined as "Apartment building with 2 to 6 units, any age."

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 appellant 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 appellant's comparables #2 and #3 and board of review comparables #2 and #3. These comparables had improvement assessments that ranged from \$20.91 to \$29.79 per square foot of living area. The subject's assessment of \$29.86 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant 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.

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: July 18, 2014



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.