



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

APPELLANT: Mark Hildebrand
DOCKET NO.: 09-34713.001-C-1
PARCEL NO.: 17-08-117-028-0000

The parties of record before the Property Tax Appeal Board are Mark Hildebrand, the appellant, by attorney Michael Griffin of 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: \$11,676
IMPR.: \$74,320
TOTAL: \$85,996

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a four-story masonry constructed apartment building with 9,200 square feet of building area. The building was constructed in 1892 and has eight units. The subject property has a 2,862 square foot site and is located in Chicago, West Chicago Township, Cook County. The property is classified as a class 3-15 multi-family property under the Cook County Real Property Assessment Classification Ordinance with a level of assessment of 16% for the 2009 tax year.

The appellant contends the assessment of the subject property is inequitable. In support of this argument the appellant submitted descriptions and assessment information on three comparable apartment buildings with the same classification code as the subject property that ranged in age from 104 to 116 years old. The data provided by the appellant indicated the

comparables had from 8 to 13 apartments.¹ The comparables had improvement assessments ranging from \$74,700 to \$87,103 or from \$5,746 to \$9,972 per apartment. The subject property has an improvement assessment of \$98,724 or \$12,340 per apartment. Based on this evidence the appellant requested the subject's improvement assessment be reduced.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 Board further finds the evidence in the record supports a reduction in the subject's assessment.

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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code §1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has met this burden.

The appellant in this appeal submitted assessment information on three assessment comparables to demonstrate the subject was inequitably assessed. These comparables had improvement assessments ranging from \$74,700 to \$87,103 or from \$5,746 to \$9,972 per apartment. The subject has an improvement assessment of \$98,724 or \$12,340 per apartment, which is above the range established by the comparables. The board of review did not timely submit evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a)). Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted.

¹ The grid analysis prepared by the appellant appears to have the incorrect improvement square footage for the subject and the comparables. Therefore, the Property Tax Appeal Board will use the assessment per apartment as the unit of comparison.

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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: January 24, 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.