



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

APPELLANT: Bill Yount
DOCKET NO.: 10-35241.001-R-1
PARCEL NO.: 14-08-125-028-0000

The parties of record before the Property Tax Appeal Board are Bill Yount, the appellant, by attorney Michael Griffin 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: \$14,022
IMPR.: \$60,198
TOTAL: \$74,220

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 1,902 square feet of living area. The dwelling is 97 years old. Features of the home include a partial finished basement, three fireplaces, and a two-car detached garage. The subject is classified as a class 2-05 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, Lake View Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on four comparable properties described as two-story frame dwellings that range in age from 104 to 119 years old. Three of the comparables are located on the same block and on the same street as the subject property. The comparable dwellings range in size from 1,798 to 2,169 square feet of living area. Each comparable has a one or two-car detached garage, and one dwelling has central air conditioning. The appellant did not provide any information on the comparables' foundations. The comparables have improvement

assessments ranging from \$37,576 to \$61,286 or from \$20.90 to \$30.04 per square foot of living area. The subject's improvement assessment is \$75,945 or \$39.93 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$60,198 or \$31.65 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$84,984 was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with two-story dwellings of masonry, frame or frame and masonry construction that range in size from 1,632 to 1,986 square feet of living area. The dwellings ranged in age from 102 to 117 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a full basement, a fireplace and a two-car garage. Two of the comparables have central air conditioning. Two of the comparables have a finished recreation room in the basement. These properties have improvement assessments ranging from \$59,094 to \$62,024 or from \$30.56 to \$38.00 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a reduction in the subject's assessment is warranted.

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 parties to the appeal submitted assessment data on a total of eight equity comparables. The Board finds all of the comparables submitted by the parties were two-story dwellings that were generally similar to the subject in location, exterior wall construction, size and most features. The Board gave diminished weight to board of review comparable #4. This property was of masonry construction which differs from the

frame construction of the subject property and the comparable is also over 16% smaller than the subject property. Also given less weight was board of review comparable #3 due to its smaller dwelling size. The Board gave less weight to the four comparables submitted by the appellant. The appellant failed to provide information disclosing the suggested comparables' basement area and possible basement finish which detracts from the weight of the evidence. Due to the lack of information for comparing to the subject, these four comparables received less weight in the Board's final analysis. The Board finds the most similar comparables to the subject property had improvement assessments of \$37,576 and \$60,692 or \$20.90 and \$33.98 per square foot of living area. The subject's improvement assessment of \$75,945 or \$39.93 per square foot of living area is higher than these most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds that the subject's improvement assessment was inequitable 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Member

Mario Morris

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: April 18, 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.