



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

APPELLANT: Clifford T. Surges
DOCKET NO.: 12-20629.001-C-1
PARCEL NO.: 14-30-200-047-1001

The parties of record before the Property Tax Appeal Board are Clifford T. Surges, the appellant, by attorney Brian P. Liston, of Law Offices of Liston & Tsantilis, P.C. in Chicago; 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: \$5,508
IMPR.: \$53,048
TOTAL: \$58,556

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a condominium unit containing 1,240 square feet of living area. The subject is seven years old and contains 3,166 square feet of land area. The subject is located in Chicago, Lake View Township, Cook County.

The appellant contends the assessment of the subject property is inequitable. The appellant is not challenging the subject's land assessment. In support of this argument the appellant submitted limited description and assessment information on four comparables. The data provided by the appellant indicated the comparables had improvement assessments ranging from \$33,985 to \$61,525. The size of the comparables was not included;

therefore an improvement assessment per square foot of living area could not be calculated. The appellant submitted a copy of the decision issued by the board of review establishing a total assessment of \$58,556. The appellant also indicated the subject had an improvement assessment of \$53,048 or \$42.78 per square foot of living area.¹ Based on this evidence the appellant requested the subject's assessment be reduced.

The board of review did not 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 does not support a reduction in the subject's assessment.

The appellant contends assessment inequity 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

The appellant in this appeal submitted assessment information on four assessment comparables to demonstrate the subject was inequitably assessed. These comparables had improvement assessments that ranged from \$33,985 to \$61,525. The subject has an improvement assessment of \$53,048, which is within the range established by the comparables. The appellant failed to provide detailed information from which a meaningful analysis could be performed other than comparing land size, age and the total improvement assessment. Based on the limited information provided by the appellant the Board is unable to compare the subject's property characteristics with that of the comparables to see if uniformity exists. The board of review did not submit any 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. Based on this

¹ The appellant incorrectly calculated the subject's improvement assessment of \$427.81 per square foot of living area.

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record the Property Tax Appeal Board finds a reduction in the subject's assessment is not warranted based on the evidence submitted by the appellant.

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

K. L. Ferr

Member

[Signature]

Member

Mark Albino

Member

Jerry White

Acting 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: June 26, 2015

[Signature]

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.