

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert Allen
DOCKET NO.: 02-20780.001-C-1 through 02-20780.004-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Robert Allen, the appellant; and the Cook County Board of Review.

The subject property consists of four land parcels totaling 11,830 square feet improved with a 40-year old, two-story, masonry, multi-family dwelling. The improvement includes 9,316 square feet of living area as well as 19 apartments.

The appellant's petition indicated unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant presented evidence of assessment data and multiple color photographs on three similar properties located within a five-block radius of the subject property. The comparables suggested by the appellant consist of a 40-year old, two-story, masonry, multi-family dwellings. They ranged: in building size from 4,600 to 7,300 square feet of living area; in number of apartments from 9 to 12 units; and in improvement assessments from \$7.67 to \$9.96 per square foot.

The properties are sited on parcels that ranged in size from 6,150 to 7,554 square feet and in land assessments from \$11,830 to \$16,950. The subject's land assessment is \$27,421, while containing an improvement assessment of \$123,632 or \$13.27 per square foot of living area. On the basis of this comparison, the appellant felt that an improvement assessment of \$66,760 or \$7.17

(Continued on Next Page)

Based on the facts and exhibits presented, the PTAB hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuations of the property are:

<u>DOCKET #</u>	<u>PIN</u>	<u>LAND</u>	<u>IMPROVEMENT</u>	<u>TOTAL</u>
02-20780.001-C-1	16-31-112-021	\$6,940	\$23,197	\$30,137
02-20780.002-C-1	16-31-112-022	\$6,654	\$23,197	\$29,851
02-20780.003-C-1	16-31-112-023	\$6,360	\$23,197	\$29,557
02-20780.004-C-1	16-31-112-024	\$7,467	\$23,197	\$30,664

Subject only to the State multiplier as applicable.

PTAB/KPP

per square foot was appropriate. The appellant requested relief based upon this equity evidence.

The Cook County board of review did not timely submit evidence in support of the subject's current assessment. The PTAB defaulted the board of review per correspondence dated April 5, 2004.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

The PTAB finds that the appellant's equity contention is supported with documentation which demonstrates unequal treatment in the subject's improvement assessment when compared to similar properties. Thus, the PTAB finds a reduction in the assessed valuation of the subject property is appropriate.

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: December 21, 2007



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.