



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

APPELLANT: Robert P. Allen
DOCKET NO.: 05-28001.001-C-1
PARCEL NO.: 16-19-417-001-0000

The parties of record before the Property Tax Appeal Board are Robert P. Allen, the appellant(s); 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: \$ 18,181
IMPR.: \$ 86,541
TOTAL: \$ 104,722

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,560 square foot land parcel improved with a 75-year old, three-story, masonry, apartment building with 19 units. The appellant's appeal is based on unequal treatment in the assessment process.

As an ancillary issue, there is a dispute as to the subject's improvement size. The appellant asserts that the subject's building contains 10,200 square feet of living area. In contrast, the board of review asserts that the subject contains 12,597 square feet of above ground living area. In support of this assertion, the board of review submitted a copy of the

subject's property record card evidencing size calculations as well as black and white photographs of the building.

As to the equity argument, the appellant submitted assessment data and descriptions on three properties for consideration. The properties are improved with a three-story, masonry dwelling used an apartment building. They range: in age from 72 to 77 years; in units from 10 to 33 apartments; in size from 7,000 to 22,789 square feet of living area; and in improvement assessments from \$4.68 to \$6.87 per square foot of living area. These properties are located from a two-block to six-block radius of the subject. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$147,801 was disclosed. This assessment reflects a market value of \$568,464 or \$45.13 per square foot or \$29,919 per apartment unit when the Cook County Ordinance level of assessment for class 3 property of 26% is applied. In addition, the board's pleadings asserted that the subject was purchased in July, 2001, for a price of \$725,000 or \$57.55 per square foot or \$38,158 per unit via a Trustee's Deed, which was recorded in October, 2006. A copy of this deed was submitted.

In support of the subject's market value, raw sales data was submitted for four properties. The data from the CoStar Comps service sheets reflect that the research was licensed to the assessor's office, but failed to indicate that there was any verification of the information or sources of data. The properties sold in an unadjusted range from \$30,789 to \$76,389 per apartment unit. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the board of review's representative questioned the appellant regarding whether his equity comparables suffer from vacancy or proration factors. In response, the appellant testified that he had no personal knowledge of this type of relief applicable to his comparables. Moreover, the board's representative testified that he had no personal knowledge of whether these factors or other forms of relief were applicable to the appellant's comparables.

In rebuttal regarding the subject's purchase in 2001, the appellant testified that the subject's purchase was via a five-year contract from 2001 through 2006.

After reviewing the record and considering the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the PTAB finds the appellant has met this burden.

As to the ancillary issue of the subject's size, the PTAB finds that the best evidence of size was submitted by the board of review. Therefore, the subject's improvement contains 12,597 square feet of living area.

As to the equity argument, the PTAB finds that the comparables submitted by the appellant are most similar to the subject in style, size, and age. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. These comparables had improvement assessments that ranged from \$4.68 to \$6.87 per square foot of living area. The subject's improvement assessment is \$10.29 per square foot of living area, which is above this range.

The board of review's properties were accorded diminished weight due to a disparity in raw, unadjusted data; location; and/or size.

After making adjustments for the differences in the comparables, the PTAB finds that a reduction to the subject's assessment is warranted.

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.



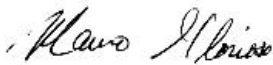
Chairman



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 23, 2009



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.