



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

APPELLANT: Gaylord Nelson
DOCKET NO.: 07-24501.001-R-1
PARCEL NO.: 19-34-423-008-0000

The parties of record before the Property Tax Appeal Board are Gaylord Nelson, 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 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: \$5,616
IMPR.: \$19,646
TOTAL: \$25,262

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a Class 2-12, mixed use commercial/residential apartment building of masonry construction. The two-story, 43 year old building contains 2,630 square feet of building area. Features of the building include a partial unfinished basement, central air conditioning and a 1-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as Class 2-12, mixed use commercial/residential apartment buildings that range in age from 37 to 49 years old. The comparable buildings range in size from 3,058 to 5,800 square feet of building area. The appellant did not include any data concerning exterior construction, basement area or garage information for the comparables. The comparables have improvement assessments ranging from \$5.51 to \$7.47 per square foot of building area. The subject's improvement assessment is \$8.11 per square foot of building area. 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 was disclosed.

The board of review submitted no comparables in support of the subjects' assessments. 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 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 Board finds a reduction is warranted.

The Board finds comparable #3 submitted by the appellant was most similar to the subject in size. Due to this similarity to the subject, this comparable received the most weight in the Board's analysis. This comparable has an improvement assessment of \$7.47 per square foot of building area. The subject's improvement assessment of \$8.11 per square foot of building area is above this most similar comparable. The Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is warranted.

The Board acknowledges that the appellant submitted income information about the subject, however, the appellant did not submit income information or other market derived data to support a further reduction in this record.

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: April 22, 2011



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.