FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Steven Huy
DOCKET NO.: 08-28790.001-R-1
PARCEL NO.: 10-21-206-041-0000

The parties of record before the Property Tax Appeal Board are Steven Huy, the appellant, by attorney Brian P. Liston, of the 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:	$	6,136
IMPR.:	$	61,535
TOTAL:	$	67,671

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a three-story, multi-family building of masonry construction containing 4,683 square feet of living area. The building is 31 years old. Features include two apartment units, central air conditioning, a slab foundation, and a two-car garage. The subject is located in Skokie, Niles Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as three-story, multi-family buildings of masonry construction. The comparable properties all have the same neighborhood and classification codes as the subject. The comparable buildings range in age from 18 to 84 years and contain from 4,510 to 5,967 square feet of living area. The comparable buildings have from two to four apartment units. Comparable #1 has a full basement finished for an apartment; comparable #2 has a full unfinished basement; and comparable #3 has a slab foundation. Each comparable has a garage, either two or three-car. Comparable #3 has central air conditioning. The comparables have improvement assessments ranging from $58,267 to $75,780 or $12.04 to $12.92 per square foot of living area. The subject's improvement assessment is $61,535 or $13.14 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $58,786 or $12.55 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 $67,671 was disclosed. The board of review presented descriptions and assessment information on four comparable properties described as three-story, multi-family buildings of masonry construction. The comparable properties all have the same neighborhood and classification codes as the subject. Each comparable building is 35 years old, and each contains 4,683 square feet of living area with two or three apartment units. Features include central air conditioning, a slab foundation, and a two-car garage. These properties have improvement assessments ranging from $61,535 to $64,794 or $13.14 to $13.84 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 not 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 the appellant has not met this burden.

Both parties presented assessment data on a total of seven equity comparables. The appellant's comparables #1 and #2 are much older and larger than the subject and received reduced weight in the Board's analysis. The Board finds the board of review’s comparables are most similar to the subject in location, size, and age and are very similar in design, exterior construction, and features. In addition, the appellant’s comparable #3, despite being somewhat smaller and newer than the subject, is very similar in other respects. Due to their similarities to the subject, these five comparables received the most weight in the Board's analysis. These comparables have improvement assessments that ranged from $12.92 to $13.84 per square foot of living area. The subject's improvement assessment of $13.14 per square foot of living area falls within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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: July 19, 2013

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.