



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

APPELLANT: Joel Byron
DOCKET NO.: 09-23513.001-C-1
PARCEL NO.: 10-22-331-033-0000

The parties of record before the Property Tax Appeal Board are Joel Byron, the appellant(s), by attorney Paul L. Langer, of Proskauer Rose LLP 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: \$ 6,835
IMPR.: \$ 74,055
TOTAL: \$ 80,890

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story store front building of masonry construction with 2,125 square feet of building area. The dwelling was constructed in 1954. The

property has a 3,125 square foot site and is located in Skokie, Niles Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,890. The subject property has an improvement assessment of \$74,055 or \$34.85 per square foot of building area. In support of its contention of the correct assessment, the board of review submitted information on five sale comparables from the CosStar Group. In addition, the board of review submitted the PTAX-203 and deed showing that the subject sold in July 2007 for \$330,000.

In rebuttal, the appellant submitted rebuttal evidence prepared by Mr. Francis Lorenz, a certified general real estate appraiser. Mr. Lorenz distinguished the board of review sale comparables based on sale date, location, and assessment data.

At hearing, the appellant's attorney reaffirmed the evidence previously submitted. The appellant's attorney confirmed that the appellant's comparables are located within Skokie and in the same neighborhood code as the subject. In addition, the appellant's attorney confirmed that the subject contains functional and external obsolescence. Regarding the board of review's comparables, the appellant's attorney stated that they are geographically and physically different than the subject and include lower assessment than the subject. Lastly, the appellant, Mr. Joel Byron, testified as to the same facts presented by the appellant's attorney.

The board of review analyst rested on the evidence.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and

lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

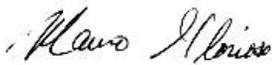
The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2. The remaining property listed on the appellant's grid sheet does not include building size. Without the size of the building, the improvement assessment per square foot cannot be calculated for this comparable and thus, this property cannot be analyzed as an equity comparable. In addition, the Board accorded diminished weight to the properties submitted by the board of review as the evidence provided is unconfirmed, raw data on sales. The appellant's two similar comparables do not constitute a range. Therefore, the Board finds the appellant failed to show by clear and convincing evidence that the subject's is over assessed and a reduction is not justified.

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 24, 2015



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.