



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

APPELLANT: Paul Richards
DOCKET NO.: 09-33827.001-R-1 through 09-33827.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Paul Richards, the appellant(s), by attorney Jason T. Shilson, of O'Keefe Lyons & Hynes, LLC 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-33827.001-R-1	18-06-212-002-0000	4,053	36,792	\$40,845
09-33827.002-R-1	18-06-212-003-0000	4,053	50,961	\$55,014
09-33827.003-R-1	18-06-212-004-0000	2,835	50,961	\$53,796

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 three parcels of land. Two parcels identified by PIN #'s 18-06-212-003 and -004 are improved with a four year old, single family home containing 3,721 square feet of living area on a 9,841 square foot site.

The third parcel of land identified by PIN #18-06-212-002 is located next door and contains a one year old improvement with 876 square feet of building area on a 5,791 square foot site. All three parcels of land are classified as a 2-07 per the Cook County Classification Ordinance. The properties are located in Western Springs, Lyons Township, Cook County.

Appellant's sole argument is that the subject's improvement on PIN # ending in -002 is incorrectly assessed. Appellant requests that this parcel be assessed as a class 2-01 residential garage. In support, the appellant's brief states that the appellant purchased the subject property in June 2007 for \$385,000. At the time of purchase, the subject property was improved with a 2-07 single-family dwelling. In October 2007, the single family home was demolished and a two-story, two-car garage was built and completed in 2008. The garage's first floor is used for parking and the second floor consists of a storage area with no residential living area. In support, the appellant submitted an affidavit by the appellant, blurry exterior and interior photos the subject, copy of a demolition permit/affidavit dated September 2007, and a 2008 board of review decision granting vacancy for all three parcels of land. Lastly, the appellant also submitted information including Cook County Assessor's printouts on five equity comparables, nine sale comparables, and seven listings for all three of the combined parcels. Appellant did not submit individual comparables for each improvement or parcels.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject's parcel ending in PIN #-003 as \$55,014. The subject property has an improvement assessment of \$50,961 or \$13.70 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables for this parcel.

The board of review disclosed the total assessment for the subject's parcel of land ending in PIN #-002 as \$40,845. The subject property has an improvement assessment of \$36,792 or \$42.00 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on two equity comparables and sales data for comparable #2 for this parcel.

Conclusion of Law

The Board finds that the appellant did submit sufficient evidence to establish that parcel ending in PIN# -002 was incorrectly classified as a 2-07 residential property under the Cook County Real Property Assessment Classification Ordinance. The evidence submitted indicates that the this parcel of land contains a residential garage and not a single-family dwelling. The subject's garage is a separate improvement on a separate parcel of land and thus, shall be assessed separately from the subject's single-family dwelling. The Board finds that a change in the subject's classification is justified to a 2-01 residential garage under the Cook County Real Property Assessment Classification Ordinance. However, neither the appellant nor the board of review submitted any market or equity evidence regarding the sole value of the garage in its current use and state. The appellant failed to submit any evidence showing how the board of review assessed class 2-01 properties. The evidence submitted included values for all three parcels of land combined or for the pre-demolished improvement. Without any separate equity or market value evidence for the garage solely, the Board cannot calculate and determine a reduction amount for the garage's improvement assessed value.

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

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

Acting 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: January 22, 2016

A. Proctor

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.