



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

APPELLANT: Philip Martin
DOCKET NO.: 10-22617.001-R-1
PARCEL NO.: 05-35-401-027-0000

The parties of record before the Property Tax Appeal Board are Philip Martin, the appellant(s), by attorney Donald L. Schramm, of Rieff Schramm Kanter & Guttman 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: \$31,601
IMPR.: \$177,347
TOTAL: \$208,948

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 25,797 square foot parcel of land improved with two buildings. Each improvement is an 88-year old, two-story, frame, single-family dwelling. Improvement #1 contains 6,083 square feet of living area while improvement #2

contains 792 square feet of living area. The property is located in Evanston Township, Cook County and is classified as a 2-09 and 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on inequity and overvaluation. In support of the overvaluation argument the appellant submitted evidence disclosing the pending sale of the subject property. The appellant included a copy of the sale contract signed January 30, 2011 for a purchase price of \$1,749,400 and a pending closing date of May 31, 2011. The appellant's brief is dated June 1, 2011 and was submitted to the Board on June 2, 2011. No evidence of the completion of the sale was submitted.

In support of the inequity argument, the appellant submitted four suggested comparables. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$208,948. Improvement #1 has an improvement assessment of \$162,148 or \$26.65 per square foot of living area while improvement #2's improvement assessment allocation is \$15,199 or \$19.19 per square foot of living area. The subject's total assessment reflects a market value of \$2,337,226 using the Illinois Department of Revenue's three-year median level of assessment for class 2, residential property of 8.94% for tax year 2010.

In support of its contention of the correct assessment, the board of review submitted four equity comparables.

The appellant did not submit any rebuttal evidence addressing the sale or the multi-improvement assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The Board finds that the appellant failed to submit evidence to show the subject concluded the sale at the price contracted for. The appellant's evidence was submitted the day after the subject was scheduled to close, but did not include any closing documents. In addition, the appellant did not provide any clarifying or explaining evidence in rebuttal. Therefore, the Board finds the appellant failed to prove by a preponderance of the evidence that the subject was overvalued and a reduction based on market value is not justified.

The taxpayer also 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).

As to improvement #1, the Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3 and the board of review's comparable #1. These comparables had improvement assessments ranging from \$22.19 to \$28.96 per square foot of living area. In comparison, improvement #1 has an assessment of \$26.65 per square foot of living area which is within the range established by the comparables.

As to improvement #2, the Board finds that best evidence of assessment equity to be the board of review's comparables #3 and #4. The Board further finds the two comparables is insufficient to establish comparability and will also look to the appellant's comparables #1 and #4. These four comparables have improvement assessments ranging from \$19.25 to \$30.05 per square foot of living area. In comparison, improvement #2 has an assessment of \$19.19 per square foot which falls below the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements were inequitably assessed and a reduction in the subject's assessment 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.

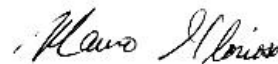
Chairman



Member



Member



Member



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: September 18, 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.