



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

APPELLANT: Carol Bernick
DOCKET NO.: 11-20215.001-R-1
PARCEL NO.: 15-01-317-005-0000

The parties of record before the Property Tax Appeal Board are Carol Bernick, the appellant, by attorney John P. Brady, of Thomas M. Tully & Associates 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: \$ 14,720
IMPR.: \$ 114,449
TOTAL: \$ 129,169

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 2011 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 two dwellings situated on one parcel containing 18,400 square feet of area. Improvement #1 is an 82 year old, two-story, masonry, single-family dwelling. It

contains 6,516 square feet of living area, which equates to an improvement assessment of \$17.87 per square foot of living area. Improvement #2 is an 82 year old, two-story, masonry, single-family dwelling. It contains 1,020 square feet of living area, which equates to an improvement assessment of \$16.38 per square foot of living area. The properties are class 2 properties under the Cook County Real Property Assessment Classification Ordinance. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment information for seven properties suggested as comparable for Improvement #1. The comparables range: in age from 13 to 85 years; in size from 5,704 to 7,061 square feet of living area; and in improvement assessments from \$12.52 to \$15.33 per square foot of living area. The comparables also have various amenities. No comparables were submitted for Improvement #2. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's aggregate improvement assessment of \$133,143 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for the subject property. No additional data was submitted for either improvement. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

Conclusion of Law

The appellant contends unequal treatment in the subject's improvement assessment as the basis of this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill Admin. Code

§ 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has met this burden.

Although the subject property consists of two improvements, the appellant only submitted evidence for Improvement #1, containing 6,516 square feet of building area. The Board finds that the appellant's comparables #1, #3, #5 and #7 were most similar to Improvement #1 in location, improvement size, style and/or amenities. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$12.52 to \$15.33 per square foot of living area. Improvement #1's improvement assessment of \$17.87 per square foot of living area is above the range established by the most similar comparables. Therefore, after considering adjustments and differences in the appellant's comparables when compared to the subject, the Board finds that the subject's Improvement #1 assessment is not equitable, and a reduction for this improvement is warranted.

The Board finds that neither party submitted any comparables for Improvement #2. Accordingly, there is no range with which to compare Improvement #2's improvement assessment. Therefore, the Board finds that the subject's Improvement #2 assessment is equitable, and a reduction for this improvement 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

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.