



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

APPELLANT: John LaFramboise
DOCKET NO.: 11-20333.001-R-1
PARCEL NO.: 10-11-306-007-0000

The parties of record before the Property Tax Appeal Board are John LaFramboise, the appellant, by attorney Leonard Schiller, of Schiller Strauss & Lavin PC 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: \$ 9,787
IMPR.: \$ 60,376
TOTAL: \$ 70,163

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 is an 85 year-old, two-story dwelling of frame construction containing 2,856 square feet of living area. Features of the home include a full finished basement, air conditioning, a fireplace and a two-car garage. The property

has an 8,700 square foot site and is located in Evanston Township, Cook County. The property is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three suggested equity comparables. The appellant argued that the improvement assessment should be \$63,818, or \$22.34 per square foot of living area, after taking into account the value of a home improvement exemption. The appellant did not submit further information about the nature and extent of a home improvement, and how it should result in an increase of the assessment of the improvement.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,163. The subject property has an improvement assessment of \$60,376, or \$21.14 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three suggested equity comparables with sales data on comparable #1.

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.

As to the appellant's argument that the value of the improvement should result in an improvement assessment of \$63,818, the Board finds that the appellant failed to submit evidence of the nature and extent of any home improvement and how it would result in an increase in improvement assessment. The Board notes that if, assuming *arguendo*, the appellant's argument had any merit the

total assessment for the subject would be increased if the assessment of the improvement were increased.

Even if the appellant's argument had any merit, the equity comparables submitted by the appellant and board of review would still set a range showing that the subject's assessment falls within the range established by the best comparables in this record. The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #3, and the board of review's comparables #1, #2 and #3. These comparables had improvement assessments that ranged from \$16.74 to \$27.69 per square foot of living area. The subject's improvement assessment of \$21.14 per square foot of living area falls within the range established by the best comparables in this record. Even the appellant's unsupported argument that the improvement assessment should be \$22.34 would result in an improvement assessment per square foot within the range of the best comparables. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that 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

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: December 18, 2015

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.