



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

APPELLANT: Paul Coen
DOCKET NO.: 11-22433.001-R-1
PARCEL NO.: 14-29-225-016-0000

The parties of record before the Property Tax Appeal Board are Paul Coen, the appellant(s), by attorney Ellen G. Berkshire, of Verros, Lafakis & Berkshire, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$17,980
IMPR.: \$45,374
TOTAL: \$63,354

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 a two-story, multi-family dwelling of frame construction with 1,656 square feet of living area. It is 121 years old. Features include a full basement, and a two-car garage. The property has a 3,100 square foot site and is located in Lake View Township, Cook County. The subject is classified as a class 2-11 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 four equity comparables. The appellant's appeal form indicates that comparable sales as an additional basis of appeal; however, the appellant did not submit comparable sales evidence. The appellant submitted: a demolition permit dated September 1, 2011; a building permit dated September 20, 2011; a closing statement dated July 21, 2011 that indicates the subject was purchased by MG Developers, Inc.

from Christos and Dorcas Tsakiridis for a price of \$550,000; a vacancy affidavit that indicates the subject was 100% vacant; an income and expense affidavit that shows a 2011 income of \$0; and, an affidavit that states the building was 100% vacant and demolished. The Board notes that the appellant did not argue for a reduction in the subject's assessment based on the recent purchase, nor did not appellant answer any questions set forth on the Property Tax Appeal Board's appeal form Section IV- Recent Sale Data or assert that the subject's sale price was an arm's-length transaction reflective of the subject's fair market value. In addition, the appellant did not submit any information regarding the actual demolition date of the subject or argue that the subject property is entitled to vacancy relief.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,148. The subject's assessment reflects a market value of \$591,480, including land, when applying the 2011 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject property has an improvement assessment of \$41,168 or \$24.86 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. The board of review also submitted a supplemental brief that argues the appellant did not submit any evidence that the subject was demolished in 2011.

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 the appellant did not meet this burden of proof as the appellant did not submit any information regarding the arm's-length nature of the sale of the subject. The appellant did not indicate whether the buyer and seller were related, nor did the appellant indicate whether the subject was advertised for sale on the open market. In addition, the appellant did not submit any information regarding the actual demolition date of the subject. As such, the Board finds a reduction in the subject's assessment on this basis is not warranted.

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 #3 and the board of review's comparables #1 and #2. These comparables had improvement assessments that ranged from \$17.82 to \$27.28 per square foot of living area. The subject's improvement assessment of \$24.86 per square foot of living area falls within 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 improvement was 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: _____

CERTIFICATION

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: October 21, 2016



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.