



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

APPELLANT: Donald Martin
DOCKET NO.: 11-33087.001-R-1
PARCEL NO.: 14-17-310-035-0000

The parties of record before the Property Tax Appeal Board are Donald Martin, the appellant, by attorney Abby L. Strauss, of Schiller Klein PC 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: \$19,800
IMPR: \$89,820
TOTAL: \$109,620

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 three-story, multi-family dwelling of masonry construction. The dwelling is approximately 84 years old and has 7,485 square feet of living area. Features of the dwelling include six bathrooms and a full unfinished basement. The property has a 4,125 square foot site and is located in Chicago, 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 filed a direct appeal based upon a reduction in the previous year's assessment under docket number 10-22169.001-R-1.

However, the appellant did not claim the subject property was owner occupied. The appellant contends assessment inequity as the basis of the current year appeal. In support of this argument, the appellant produced a copy of the previous year's decision and the grid analysis submitted for the 2010 appeal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,404. The subject property has an improvement assessment of \$97,604 or \$13.04 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 submitted a supplemental brief, wherein the board of review analyst stated the subject property was not owner occupied due to the fact that a homeowner's exemption was not being applied to the subject's 2011 assessment.

The appellant's attorney submitted a rebuttal brief; however, counsel did not refute the board of review's assertion regarding the subject property's owner occupied status.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on a total of eight suggested equity comparables. The board of review's comparables had a different assigned neighborhood code than the subject, and, based on their parcel index numbers, these comparables were not located near the subject property. As a result, the board of review comparables received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables had the same assigned neighborhood and classification codes as the subject and were similar to the subject in varying degrees. These comparables had improvement assessments that ranged from \$9.73 to \$10.60 per square foot of living area. The subject's improvement assessment of \$13.04 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant was able to demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Heston

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.