



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

APPELLANT: Brian Colson
DOCKET NO.: 12-30403.001-R-1
PARCEL NO.: 17-06-424-065-1001

The parties of record before the Property Tax Appeal Board are Brian Colson, the appellant, by attorney Martha Jane Lavelle, of Finkel Martwick & Colson, PC 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 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: \$ 3,502
IMPR.: \$32,000
TOTAL: \$35,502

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 2012 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 a residential condominium unit contained in a ten year-old, three-story residential condominium building of masonry construction. The entire building contains three units. The property has a 3,000 square foot site located in West Chicago Township, Cook County. The property is a Class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The appellant also contends that, although the subject contains 2,300 square feet of living area, the original developer of the building incorrectly ascribed 50.00% ownership of the subject in the entire property. No further information was provided in support of this contention. The appellant asserts that the subject contains 2,300 square feet of living area. In support of the assessment

inequity argument, the appellant submitted information on eight suggested equity comparables. The appellant requested a total assessment reduction to \$35,518.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,283. The subject property has an improvement assessment of \$47,781. In support of its contention of the correct assessment, the board of review submitted a condominium analysis with information on suggested comparable sale for one unit in the building that sold in 2008 for \$400,500. The board of review applied a 2.00% market value reduction to the subject for personal property without further evidence to arrive at an adjusted market value of \$392,490 of the one unit sold. The board of review disclosed the unit sold consisted of 27.11% of all units in the building. The result was a full value of the property at \$1,447,768. Since the subject was 45.78% of all the units in the building, the board of review suggested the market value of the subject to be \$662,788.

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

As to the appellant's contention that the subject does not consist of 50.00% ownership of the property, the Board finds there is no evidence in support of this contention. Further, the appellant did not assert what percentage of ownership should be attributed to the subject. Therefore, the Board finds the appellant has not established that the 50.00% ownership ascribed to the subject in error.

As to the appellant's assessment inequity argument, the Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3, #4, #5, #6 and #7. These comparables had improvement assessments that ranged from \$11.94 to \$14.95 per square foot of living area. The subject's improvement assessment of \$20.77 per square foot of living area falls above the range established by the best comparables in this record. The Board notes that the board of review did not submit recent assessment inequity data. Based on this record, the Board finds the appellant did 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 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

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: July 22, 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.