



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

APPELLANT: Harry Betley
DOCKET NO.: 12-32007.001-R-1
PARCEL NO.: 14-32-222-028-0000

The parties of record before the Property Tax Appeal Board are Harry Betley, the appellant, 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 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: \$ 32,550
IMPR.: \$111,450
TOTAL: \$144,000

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 contains two improvements. Improvement #1 is a 126 year-old, multi-unit three-story dwelling of masonry construction containing 4,935 square feet of living area. Features of Improvement #1 include a full finished basement. Improvement #2 is a 124 year-old, one and one-half-story dwelling of masonry construction containing 1,848 square feet of living area. Features of Improvement #2 include a full finished basement containing an apartment, central air conditioning and a fireplace. The property has a 4,650 square foot site and is located in North Chicago Township, Cook County. The property is a Class 2 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 suggested equity comparables for

Improvement #1. The appellant did not submit evidence regarding Improvement #2. The appellant requested a total assessment reduction to \$100,009.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$171,505. Improvement #1 has an improvement assessment of \$94,985, or \$19.27 per square foot of living area. Improvement #2 has an improvement assessment of \$43,970, or \$23.79 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables for each improvement.

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 Board finds the best evidence of assessment equity for Improvement #1 to be the appellant's comparables #2, #3 and #4. These comparables had improvement assessments that ranged from \$12.78 to \$13.93 per square foot of living area. The subject's assessment for Improvement #1 of \$19.27 per square foot of living area falls above the range established by the best comparables in this record. The Board finds the best evidence of assessment equity for Improvement #2 to be the board of review's comparables #1, #2 and #3. These comparables had improvement assessments that ranged from \$24.30 to \$24.91 per square foot of living area. The subject's assessment for Improvement #2 of \$23.79 per square foot of living area falls below the range established by the best comparables in this record. 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



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: August 19, 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.