

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Allen Jackson  
DOCKET NO.: 03-29504.001-R-1  
PARCEL NO.: 14-33-104-030-0000  
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are Allen Jackson, the appellant, by attorney Edward P. Larkin of Park Ridge, and the Cook County Board of Review.

The subject property consists of a 125-year-old, three-story, multi-family dwelling of masonry construction containing 5,735 square feet of living area with four full bathrooms, a full-finished basement apartment and a two-car detached garage. The subject is located in North Chicago Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellant also submitted a two-page brief, a photograph of the subject, Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the three suggested comparables consist of two-story or three-story, multi-family dwellings of masonry or frame and masonry construction with the same neighborhood code as the subject. Two comparables are located on the same street as the subject. The improvements range in size from 6,457 to 6,879 square feet of living area and range in age from 99 to 120 years. The comparables contain four or six full bathrooms and a finished or unfinished basement. Two comparables contain a two-car garage. The improvement assessments range from \$8.25 to \$14.42 per square foot of living area. Based

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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: \$ 19,961  
IMPR.: \$ 90,806  
TOTAL: \$ 110,767

Subject only to the State multiplier as applicable.

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on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$110,767. The subject's improvement assessment is \$90,806 or \$15.83 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with three-story, 106 or 115-year-old, multi-family dwellings of masonry construction with the same neighborhood code as the subject. Two comparables are located on the same street as the subject. The improvements range in size from 4,092 to 5,712 square feet of living area. The comparables contain three full bathrooms and an unfinished basement. The improvement assessments range from \$15.75 to \$16.72 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a letter arguing that the board's comparable two enjoys a Class 2-88 Homeowner's Improvement Exemption and comparable three is significantly smaller in size of living area as compared to the subject.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Both parties submitted a total of six properties as suggested comparables to the subject but with many variations in living area, design and/or amenities. These six properties have improvement assessments ranging from \$8.25 to \$16.72 per square foot of living area. The subject's per square foot improvement assessment of \$15.83 falls within the range established by these properties. The Board finds of the six comparables offered by the parties, five vary substantially from the subject in living area, three vary in amenities, one varies in design and one enjoys a Home Improvement Exemption. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the

evidence submitted by both parties does not support a change in the subject's current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

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: \_\_\_\_\_

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 7, 2007



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.