

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Colm Heaney
DOCKET NO.: 03-29589.001-R-1
PARCEL NO.: 13-22-111-008-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Colm Heaney, the appellant, by attorney Edward Larkin of Larkin & Larkin, of Park Ridge, and the Cook County Board of Review (board).

The subject property consists of a 96-year-old, two-story, three-unit apartment building of frame construction containing 3,125 square feet of living area and located in Jefferson Township, Cook County. The apartment property includes three and one half bathrooms, a full basement and a three-car garage. In the 2003 assessment the Assessor classified the subject as a 2-11 building containing 3,125 square feet of living area. The board's evidence included a 2006 printout describing the subject as a class 2-06 property containing 4,262 square feet of living area. At issue is the 2003 assessment with a multi-unit building containing 3,125 square feet.

The appellant, through counsel, submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable properties located within a quarter mile of the subject. These properties consist of two-story, two or three-unit apartment buildings of frame construction and range in age from 93 to 122 years. The comparables include two or three bathrooms, one with a half bath and one home has a basement. Two sites have one or two-car garages. The comparables contain between 2,916 and 3,678 square feet of living area and have improvement assessments ranging from \$30,821 to \$35,045 or from \$9.20 to \$10.56 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

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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: \$ 8,377
IMPR.: \$32,123
TOTAL: \$40,500

Subject only to the State multiplier as applicable.

PTAB/TMcG.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$37,454, or \$11.99 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered three suggested comparable single family properties located within a block of the subject. The comparables consist of two-story, single family buildings of masonry or frame construction. The comparables range in age from 80 to 115 years and have full or partial basements. They have one or two bathrooms, one building has air conditioning and all with fireplaces and two have two-car garages. The comparable properties range in size from 2,414 to 2,712 square feet of living area. The improvement assessments range from \$38,796 to \$47,973 or from \$16.07 to \$18.59 per square foot of living area. The subject was purchased in April of 2000 for \$685,000. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

In rebuttal, the appellant disclosed the subject was classified as a class 2-11 property in 2003 as evidenced by a 2003 printout and classified as a class 2-06 for 2004 and 2005 as evidenced by a 2005 printout.

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 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 overcome this burden.

The PTAB finds the appellant's three comparables are similar to the subject and would require adjustments to better conform to the subject. These three properties have improvement assessments ranging from \$9.20 to \$10.56 per square foot of living area. The subject's per square foot improvement assessment of \$11.99 is above this range of properties. The PTAB affords no weight to the board's comparables because they are classified single family class 2-06 and thus have no influence. After considering the sale, some adjustments to the three suggested comparables when compared to the subject property, the PTAB finds the evidence is sufficient to effect a change in the subject's assessment.

As a result of this analysis, the PTAB finds the appellant did adequately demonstrate that the subject apartment building was inequitably assessed by clear and convincing evidence and a reduction is 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

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: October 26, 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.