

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kevin Flynn
DOCKET NO.: 03-30517.001-R-1 & 03-30517.002-R-1
PARCEL NO.: 14-33-303-012-0000 & 14-33-303-013-0000
TOWNSHIP; North

The parties of record before the Property Tax Appeal Board (PTAB) are Kevin Flynn, the appellant, by attorney Arnold G. Siegel of Chicago and the Cook County Board of Review (board).

The subject property consists of a 13-year-old, three-story single-family dwelling of masonry construction containing 5,952 square feet of living area and located in North Township, Cook County. The subject is prorated over two lots. The residence contains five full and three half bathrooms, a full finished basement, air conditioning, fireplaces and a two-car garage. The subject also enjoys a Home Improvement Exemption.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered 12 suggested comparable properties located within four blocks of the subject. These properties consist of two or three-story single-family dwellings of masonry or stucco construction and range in age from four to 115 years. The comparables have three, four or five bathrooms with half-baths and nine have full basements, four are finished. All homes are air-conditioned and nine have fireplaces. Eleven sites have a two, three or four-car garage. The comparables contain between 5,009 and 7,310 square feet of living area and have improvement assessments ranging from \$118,078 to \$219,936 or from \$22.13 to \$32.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final total assessment of \$263,498 and the total improvement assessment of \$235,338, or \$39.54 per square foot of living area, were disclosed. The subject property contains a Home Improvement Exemption with a partial home improvement

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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:

DOCKET NO.	PROPERTY NO.	LAND	IMPR.	TOTAL
03-30517.001-R-1	14-33-303-012	\$14,080	\$139,789	\$153,869
03-30517.002-R-1	14-33-303-013	\$14,080	\$ 95,549	\$109,629

Subject only to the State multiplier as applicable.

PTAB/TMcG.

assessment. The Home Improvement Exemption's partial assessment of \$44,240 lacks descriptive information; therefore, this amount will not be included in the analysis of the subject's improvement assessment. The PTAB will use an improvement assessment of \$191,198 or \$32.11 per square feet of living area. In support of the subject's assessment, the board offered four suggested comparable properties located within three blocks of the subject. The comparables consist of three-story single-family dwellings of masonry construction and range in age from six to nine years. The comparables contain three, four or five and one half bathrooms, full finished basements; all homes have air conditioning, three with fireplaces and all with two or three-car garages. The comparables range in size from 4,557 to 5,943 square feet of living area and have improvement assessments of between \$189,760 and \$291,008 or from \$40.38 to \$50.21 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB 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 PTAB finds the appellant has not overcome this burden.

The PTAB finds the appellant's comparables four, eight, nine and ten and the board's comparables one and two are the comparables most similar to the subject. These six properties have improvement assessments ranging from \$22.48 to \$50.21 per square foot of living area. The subject's per square foot improvement assessment of \$32.10 is within this range of properties. The PTAB affords less weight to the remaining comparables because they are less similar to the subject in living area and age or construction or stories or bathrooms. After considering the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence in the record is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and no 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

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 21, 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.