

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Dan Uhen  
DOCKET NO.: 04-22252.001-R-1  
PARCEL NO.: 14-20-319-025-0000

The parties of record before the Property Tax Appeal Board are Dan Uhen, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with two, two-story dwellings of frame construction that are both 101 years old. The first dwelling contains 2,471 square feet of living area and features a full basement finished as an apartment. The second dwelling contains 1,280 square feet of living area and has a full unfinished basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story frame dwellings that are 96 to 115 years old for consideration. The comparables range in size from 2,532 to 2,958 square feet of living area and have improvement assessments ranging from \$15.48 to \$15.97 per square foot of living area. The appellant appears to have combined the improvement assessments of both subject dwellings, which total \$73,924 or \$26.66 per square foot of living area. However, the improvement assessment of the first dwelling, containing 2,471 square feet, is actually \$48,774 or \$19.73 per square foot. The second dwelling, containing 1,280 square feet, has an improvement assessment of \$17,110 or \$13.36 per square foot. The appellant submitted no evidence in support of a reduction in the 1,280 square foot subject dwelling. Based on this evidence, the appellant requested a reduction in the improvement assessment of the 2,471 square foot dwelling.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented property characteristic sheets, descriptions, assessment information and two grid analyses describing a total of eight comparable properties. In support of the improvement assessment of the 2,471 square foot subject

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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:	\$	8,040
IMPR.:	\$	65,884
TOTAL:	\$	73,924

Subject only to the State multiplier as applicable.

dwelling, the board of review's first grid details four comparables located 3 to 6 blocks from the subject. The comparables consist of two-story frame or masonry dwellings that range in age from 91 to 110 years and range in size from 2,283 to 2,562 square feet of living area. These properties have improvement assessments ranging from \$47,306 to \$55,217 or from \$19.83 to \$22.03 per square foot of living area. In support of improvement assessment of the 1,280 square foot subject dwelling, the board of review's second grid details four comparables located 3 to 8 blocks from the subject. The comparables consist of two-story masonry or frame dwellings that range in age from 90 to 112 years and range in size from 1,632 to 2,406 square feet of living area. These properties have improvement assessments ranging from \$25,548 to \$50,228 or from \$14.61 to \$20.87 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the subject property is improved with two, 101 year-old, two-story frame dwellings that contain 2,472 and 1,280 square feet of living area, respectively. The appellant appears to have combined the improvement assessments of both dwellings in support of a request for a reduction in the improvement assessment of only the 2,472 square foot dwelling. Regarding this dwelling, the Board finds the parties submitted 8 comparables. The Board gave less weight to the appellant's comparables 1 and 4 because they were significantly larger in living area when compared to the subject. The Board also gave less weight to the board of review's comparable 1 because its masonry exterior differed from the subject's frame exterior. The Board finds five comparables were similar to the subject in terms of design, exterior construction, size, age and features and had improvement assessments ranging from \$15.49 to \$21.95 per square foot of living area. The improvement assessment of \$19.73 per square foot of the 2,472 square foot subject dwelling falls within this range.

The Board finds the appellant failed to submit any comparables or other evidence in support of a reduction in the improvement assessment of the 1,280 square foot subject dwelling. Therefore, the Board finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence regarding either of the subject dwellings and the subject's assessment as determined by the board of review is correct 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

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 5, 2008



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.