

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kevin Collins  
DOCKET NO.: 04-24572.001-C-1  
PARCEL NO.: 19-06-200-068-0000

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

The subject property consists of a 3,639 square foot parcel improved with a one-story, class 5-17, 50-year-old, frame and masonry constructed, commercial building containing 3,450 square feet of building area and located in Stickney Township, Cook County.

The appellant, through counsel, appeared 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 argument, the appellant submitted assessment information and descriptive data on three, class 5-17, commercial buildings located on the same street and within one block of the subject. The improvements range in size from 2,000 to 3,650 square feet and range in age from 44 to 47 years. The three suggested comparables have improvement assessments ranging from \$3.82 to \$6.07 per square foot of building area, whereas, the subject's per square foot improvement assessment is \$18.61. In addition, the appellant submitted a two-page brief, photographs and property printouts for the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the evidence presented, 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 \$61,458, which reflects a market value of \$161,732 or \$46.88 per square foot of building area, utilizing the Cook County Real Property Assessment Classification Ordinance level of assessment of 38% for Class 5a property, such as the subject. As evidence, the board of review submitted five sales with an unadjusted range of

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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: \$ 11,202  
IMPR.: \$ 50,256  
TOTAL: \$ 61,458

Subject only to the State multiplier as applicable.

from \$54.67 to \$75.60 per square foot of building area, including land. No analysis or adjustment of the sales data was provided by the board.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions.

In rebuttal, the appellant's attorney submitted a one-page letter arguing that the appeal is based on uniformity or assessment comparables.

After hearing the testimony 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 evidence, the Board finds the appellant has not overcome this burden.

The appellant provided evidence arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. The appellant submitted assessment information and descriptive data on three, class 5-17, commercial buildings located on the same street and within one block of the subject. The Board finds these three properties similar to the subject in location, age and classification. However, the Board further finds the appellant's comparables two and three to be significantly smaller or larger in size of living area as compared to the subject. In addition, the appellant's comparables two and three differ from the subject in lot size. After considering the differences in the appellant's suggested comparables when compared to the subject, the Board finds the evidence 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 failed to adequately demonstrate that the subject improvement 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

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.