



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Mark Menna
DOCKET NO.: 05-20642.001-R-1
PARCEL NO.: 15-01-107-006-0000

The parties of record before the Property Tax Appeal Board are Mark Menna, the appellant(s), by attorney Edward Larkin, of Larkin & Larkin of Park Ridge; and the Cook County Board of Review.

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: \$ 11,945
IMPR.: \$ 53,409
TOTAL: \$ 65,354

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 70-year-old, two-story style single-family dwelling of masonry construction. Containing 2,613 square feet of living area, the subject features two and one-half baths, a partial, finished basement, air conditioning, two fireplaces and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story masonry constructed dwellings that are from 64 to 69 years old for consideration. The comparables contain from 2,837 to 3,044 square feet of living area and feature two and one-half or three baths, full or partial basements, central air conditioning and garages; two also have fireplaces. The improvement assessments range from \$18.05 to \$19.91 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The subject's improvement assessment is \$20.44 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story masonry dwellings that range in age from 63 to 83 years old. The dwellings feature two or two and one-half full baths, full basements and two-car garages; two have central air conditioning and three have fireplaces. The dwellings range in size from 2,272 to 2,613 square feet of living area and have improvement assessments ranging from \$20.67 to \$23.88 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel argued that the board of review's comparables are located at greater distances from the subject than the appellant's comparables.

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 Property Tax Appeal Board finds the comparables submitted by the appellant were most similar to the subject in location, design, exterior construction, age and/or size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$18.05 to \$19.81 per square foot of living area. However, accepted assessment and appraisal practice suggests that as building size decreases value per square foot increases all things being equal. The Board finds that implementation of this theory would place the subject's per square foot assessment above the properties found the most similar. The Board finds that the subject's improvement assessment of \$20.44 per square foot of living area is appropriately above the range established by the properties found the most similar. The Board places diminished weight on the board of review's comparables. The Board finds these properties are located at greater distances from the subject than the properties found the most similar. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot

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improvement assessment is supported and a reduction in the subject's assessment is warranted.

Lbs/09.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn P. Lerbis

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 28, 2009

Allen Castrovillari

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.