FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Dan Educate
DOCKET NO.: 05-23441.001-C-1
PARCEL NO.: 09-27-201-006-0000

The parties of record before the Property Tax Appeal Board are Dan Educate, 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:	$20,816
IMPR.:	$41,166
TOTAL:	$61,982

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,640 square foot parcel of land improved with a 74-year old, one-story, masonry, house classified and used as a commercial building. The improvement contains 1,723 square feet of building area. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted assessment data and descriptions on a total of three properties suggested as comparable to the subject and located in the same neighborhood. The data in its entirety reflects that the properties are classified the same as the subject and are improved with a part one and part two-story, masonry, commercial buildings. The properties range: in age from 37 to 40 years; in size from 6,660 to 9,000 square feet of building area; and in

improvement assessments from $6.78 to $17.85 per square foot of building area. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was $41,116, or $23.89 per square feet of building area. The board also submitted copies of the property characteristic printouts for the subject as well as a total of raw sales data on six properties. The sales occurred between April 2001 and May 2007 for prices ranging from $385,000 to $850,000 or from $115.63 to $223.08 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment. As a result of its analysis, the board requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter asserting that the board of review did not respond to the appellant's equity argument. In addition, the appellant reiterates that the suggested comparables are superior to the subject and therefore, the subject's assessment should be reduced.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule* 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

The appellant presented assessment data on a total of three equity comparables. The PTAB finds these suggested comparables too dissimilar from the subject to be comparable. By the appellant's own evidence, the properties are newer and far superior to the subject. The PTAB finds these properties are significantly different in number of stories, land to building ratio, age and size. Most notably, the PTAB finds the comparables are from three and one-half to five times larger than the subject. The PTAB gives little weight to the board of

review's evidence as it does not contain any assessment information.

As a result of this analysis, the PTAB further finds that the appellant has not adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that 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

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: April 23, 2010

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.