



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

APPELLANT: Colm Heaney
DOCKET NO.: 05-23522.001-R-1
PARCEL NO.: 14-29-228-050-0000

The parties of record before the Property Tax Appeal Board are Colm Heaney, 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: \$ 12,000
IMPR.: \$ 50,740
TOTAL: \$ 62,740

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 114-year-old, two-story style multi-family dwelling of frame construction. Containing 1,800 square feet of living area, the subject features three apartments.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on five comparable properties described as two-story multi-family dwellings of frame, masonry or frame and masonry construction that are from 110 to 123 years old for consideration. The comparables contain from 1,932 to 2,292 square feet of living area and feature two or three apartments. The appellant submitted a grid analysis that suggests the comparables have market values of \$33.02 to \$124.69 per square foot of living area. In addition to the grid analysis, the appellant submitted printouts from the assessor's on-line data base; these printouts reflect the assessor's 2003 certified assessments and the board

of review's 2002 certified assessments. Assessments for the comparables for the year at issue were not contained in the appellant's evidence. 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 board's notes also revealed that the subject is composed of two multi-family dwellings containing a total of 2,768 square feet of living area. The board's evidence addressed only the dwelling containing 1,800 square feet of living area which has an assessment of \$20.94 per square foot of living area. The board of review presented descriptions and assessment information on three comparable properties consisting of 115 year old, two-story frame or frame and masonry dwellings. The dwellings feature two apartments each. The dwellings range in size from 1,440 to 1,472 square feet of living area and have improvement assessments ranging from \$20.97 to \$23.41 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 Property Tax Appeal Board finds that the appellant failed to present any creditable evidence that the subject is inequitably assessed. The Board places no weight on the appellant's submission of assessment data that not relevant to the date at issue. The Board further finds that the comparables submitted by the board of review tend to support the subject's current assessment. After considering all the evidence submitted in this cause, the Board finds the subject's per square foot 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 R. 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.