

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Kelly
DOCKET NO.: 04-27090.001-R-1, 05-24747.001-R-1 and
06-31478.001-R-1
PARCEL NO.: 05-20-311-012

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are John Kelly, the appellant, by Attorney David C. Dunkin with the law firm of Arnstein & Lehr LLP in Chicago; and the Cook County Board of Review.

The subject property consists of a 26,049 square foot parcel of land containing a 48-year old, two-story, masonry, single-family residence. This improvement contains 4,191 square feet of living area, a full basement, five full and one half-baths, three fireplaces, and a two-car garage.

As a procedural matter, the PTAB finds that these appeals are within the same assessment triennial, involve common issues of law and fact and a consolidation of the appeals would not prejudice the rights of the parties. Therefore, under the *Official Rules of the Property Tax Appeal Board, Section 1910.78*, the PTAB hereby consolidates the above appeals without objection from the parties.

As to the merits of this appeal, the appellant argued via counsel 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 for a total of five properties suggested as comparable to the subject. The properties are located within the subject's neighborhood, with two properties located on the same street as is the subject. They are improved with a two-story, single-family dwelling of frame and masonry or masonry exterior construction. The improvements range: in baths from three full to four full and one half-bath; in age from 10 to 54 years; in size from 4,111 to 4,727 square feet of living area; and in improvement assessments from \$23.28 to \$25.37 per square foot of living area. Amenities included basement area, one to three fireplaces, and a multi-car garage. Based upon this

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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: See Page 3
IMPR.: See Page 3
TOTAL: See Page 3

Subject only to the State multiplier as applicable.

PTAB/KPP

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 \$121,411, or \$28.97 per square foot. The board also submitted copies of the property characteristic printouts for the subject as well as a total of six suggested comparables located within a five-block radius of the subject. The board's properties contain a two-story, masonry, single-family dwelling with basement area, two to four fireplaces, and a multi-car garage. The improvements range: in baths from three full and one-half to five full and one half-bath; in age from 6 to 50 years; in size from 3,380 to 5,277 square feet of living area; and in improvement assessments from \$28.41 to \$40.05 per square foot of living area. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

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.

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).

Both parties presented assessment data on a total of 11 equity comparables. The PTAB finds that the appellant's comparables #1 and #2 in the 2004 evidence submission as well as the board of review's comparable #1 submitted in each tax years' appeal are most similar to the subject. These three comparables contain a two-story, masonry or frame and masonry, single-family dwelling. They range: in age from 50 to 54 years; in size from 4,111 to 4,346 square feet of living area; and in improvement assessments from \$23.28 to \$30.84 per square foot of living area. In comparison, the subject's improvement assessment of \$28.97 per square foot of living area falls within the range established by these comparables. The PTAB accorded less weight to the remaining properties due to a disparity in improvement size and/or age.

Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a

practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the PTAB finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the PTAB further finds that the subject's assessment is correct and no reduction is warranted.

DOCKET #	PIN	LAND	IMPROVEMENT	TOTAL
04-27090.001-R-1	05-20-311-012	\$46,888	\$121,411	\$168,299
05-24747.001-R-1	05-20-311-012	\$46,888	\$121,411	\$168,299
06-31478.001-R-1	05-20-311-012	\$46,888	\$121,411	\$168,299

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.



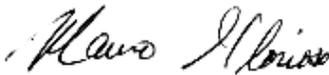
Chairman



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: March 20, 2009



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.