FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: James Hogan
DOCKET NO.: 05-26106.001-R-1
PARCEL NO.: 14-33-102-017-0000

The parties of record before the Property Tax Appeal Board are James Hogan, 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:	$ 21,772
IMPR.:	$ 51,123
TOTAL:	$ 72,895

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,360 square foot parcel improved with a 126-year-old, average condition, two-story multi-family dwelling of masonry construction containing 2,190 square feet of living area and located in North Chicago Township, Cook County. Features of the building include two full bathrooms, a two-car detached garage and a full-unfinished basement.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. Based on the appellant's documents, the three suggested comparables consist of two-story or three-story, multi-family dwellings of masonry construction located within two blocks of the subject. The improvements range in size

from 3,244 to 4,418 square feet of living area and range in age from 94 to 125 years. The comparables contain two and one-half or four full bathrooms and a full-finished or unfinished basement. One comparable enjoys above average condition. The improvement assessments range from $16.28 to $19.60 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" disclosing the subject's total assessment of $72,895. The subject's improvement assessment is $51,123 or $23.34 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, multi-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,034 to 2,256 square feet of living area and range in age from 82 to 128 years. The comparables contain two or three and one-half bathrooms and a full-finished or unfinished basement. Two comparables have multiple fireplaces and one comparable has a one-car detached garage. Two comparables enjoy above average condition. The improvement assessments range from $25.30 to $28.30 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a one-page letter arguing that the board's comparables are located over one mile from the subject.

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 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 assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the board of review's comparables to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, amenities, age and location and have improvement assessments ranging from $25.30 to $28.30 per square foot of living area. The subject's per square foot improvement assessment of $23.34 falls below the range established by these properties. The Board finds the appellant's comparables differ significantly from the subject in improvement size and accorded less weight. After

considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment 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: January 26, 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.