



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

APPELLANT: Dave Larson  
DOCKET NO.: 05-26146.001-R-1  
PARCEL NO.: 18-04-402-012-0000

The parties of record before the Property Tax Appeal Board are Dave Larson, 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 a reduction 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:     \$ 7,660  
IMPR.:    \$ 35,101  
TOTAL:    \$ 42,761**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 113-year old, two-story style dwelling of frame construction containing 2,436 square feet of living area with a full, unfinished basement, three full baths, central air conditioning, a fireplace, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described two-story frame, masonry or stucco dwellings that are from 92 to 127 years old for consideration. Located in the same assessment neighborhood as the subject, the comparables contain from 2,260 to 3,650 square feet of living area and have improvement assessments ranging from \$8.63 to \$16.73 per square foot of living area. The comparables feature two or three full baths and full unfinished basements; one has an additional half baths; three are centrally air conditioned; two have fireplaces; and three have garages. Although, the record disclosed that appellant's comparable

numbered three has a partial assessment, the record was silent regarding the purpose of the partial assessment. The subject's improvement assessment is \$17.43 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 board of review presented descriptions and assessment information on three comparable properties consisting of two-story frame dwellings that range in age from 97 to 112 years old. The dwellings are located in the same assessment neighborhood as the subject. The dwellings range in size from 2,302 to 2,455 square feet of living area and have improvement assessments ranging from \$18.37 to \$18.68 per square foot of living area. The board's evidence also revealed that 2006 improvement assessment was reduced to \$35,101, or \$14.41 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 argued that the reduction of the subject's assessment for the subsequent assessment year should be applied for the current year.

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 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 met this burden.

The Property Tax Appeal Board finds the courts have held that "A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. *Hoyne Savings & Loan Assoc. V. Hare*, 60 Ill.2d 84, 90,322 N.E.2<sup>nd</sup> 833, 836 (1974); *400 Condominium Assoc. V. Tully*, 79 Ill.App.3d 686, 690, 398 N.E.2d 952 954 (1<sup>st</sup> Dist.1979) Therefore, the Board finds the subject's per square foot improvement assessment is not 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.