



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

APPELLANT: Colm Heaney
DOCKET NO.: 05-26947.001-R-1
PARCEL NO.: 13-22-111-008-0000

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: \$ 8,377
IMPR.: \$ 44,992
TOTAL: \$ 53,369

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,900 square foot parcel of land improved with a 99-year old, two-story, frame, multi-family dwelling containing five baths, air conditioning, and a full basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted a brief arguing that the subject's square feet of living area and classification are incorrectly listed by the county. In support of this, the appellant presented a copy of a plat of survey for the subject, a copy of the assessor's print out printed in April 2006 showing the subject's assessment for years 2004 and 2005, and a copy of the assessor's printout printed in July 2004 showing the subject's assessment for years 2002 and 2003. The survey includes the dimensions of the foot print and list "+3817" under the description "2 ½ story frame

house with basement". The printout from 2006 lists the subject as a single-family home with 4,262 square feet of living area and a full, finished basement. The printout from 2004 lists the subject as a multi-family home with 3,125 square feet of living area and a full, unfinished basement. The appellant's brief argues that the subject contains 3,125 square feet of living area and a full, unfinished basement as stated in the earlier printout. The brief also argues that the only permits issued were for repairs and maintenance to the subject.

The appellant also included information on a total of three properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, frame, single-family dwellings with between two and four baths, a full unfinished basement, and, for one property, a fireplace and air conditioning. The properties range: in age from 95 to 125 years; in size from 2,666 to 4,025 square feet of living area; and in improvement assessments from \$8.92 to \$11.23 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 improvement assessment of \$44,992 or \$10.55 per square foot of living area when using 4,262 square feet was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of three properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, frame, single-family dwellings with two and one-half or three and one-half baths, air conditioning, and a full basement with one finished. The properties range: in age from 96 to 113 years; in size from 3,534 to 3,766 square feet of living area; and in improvement assessment from \$12.67 to \$14.14 per square foot of living area.

In addition, the board of review included the property characteristic printouts for the subject property listing the subject a two-story, single-family dwelling with 4,262 square feet of living area. The printout includes information that a permit was issued for dormers and driveways. It also indicates the subject classification is a multi-family dwelling. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the board of review did not address the square feet of living area argument.

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 PTAB finds that the appellant has submitted insufficient evidence to establish that the county has incorrectly listed the subject's square feet of living area for the 2005 assessment year. The appellant submitted two assessor printouts with differing square footage listed. However, the board of review presented evidence that a permit was issued for a dormer; this would increase the square footage. The appellant did not address this evidence and only included a statement by the attorney arguing the only permits were for repairs and maintenance without supporting evidence. In addition, the survey presented by the appellant lists only the dimensions of the first floor and that the subject is a 2 and one-half story dwelling. There is no explanation included as to what the sizes of the additional stories are. Therefore, the PTAB finds the subject contains 4,262 square feet of living area.

As to the subject's classification, the PTAB finds the subject property is a multi-family dwelling. The board of review's printouts contradict themselves in that one printout lists the subject as a single-family and the other printout, in regards to permits, lists the subject as a multi-family dwelling. The assessor's printouts are inconsistent. The permits information included in the evidence does not indicate that the subject's new dormers would alter the property into a single-family structure.

As to the suggested comparables, the parties submitted a total of six properties suggested as comparable to the subject. The PTAB finds the appellant's comparable #3 and the board of review's comparables are the most similar to the subject in size, construction, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These properties are frame, two-story, dwellings located in the subject's neighborhood. The properties range: in age from 95 to 113 years; in size from 3,534 to 4,025 square feet of living area and in improvement assessments from \$11.23 to \$14.14 per square foot of living area. In comparison, the subject's improvement assessment of \$10.55 per square foot of living area is below the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: February 23, 2010

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.