

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Richard Harpling
DOCKET NO.: 06-22109.001-R-1
PARCEL NO.: 09-18-103-021-0000

The parties of record before the Property Tax Appeal Board are Richard Harpling, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, Chicago, Illinois; and the Cook County Board of Review.

The subject property is a 53-year old, one and one-half story style dwelling of masonry construction containing 1,658 square feet of living area with a full, finished basement. According to the appellant, the dwelling has 1,075 square feet of living area.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted for consideration seven comparable properties with four being described as one-story or one and one-half story frame, masonry, or frame and masonry dwellings that are between 52 and 77 years old. Three comparables had no detailed description provided other than classification code and size. The comparables contain from 1,212 to 1,295 square feet of living area and have improvement assessments ranging from \$9.85 to \$12.38 per square foot. According to the appellant, the subject's improvement assessment is \$18.08 per square foot, but that is based on the appellant's claim that the subject has only 1,075 square feet of living area. However, the appellant produced no evidence to support this claim. 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 four comparable properties consisting of one and one-half story masonry dwellings that are either 59 or 60 years old. Three of the comparables have unfinished basements, and one has a slab foundation. The

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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:	\$	6,929
IMPR.:	\$	19,432
TOTAL:	\$	26,361

Subject only to the State multiplier as applicable.

PTAB/BRW/Jun.08/06-22109

dwellings contain from 1,303 to 1,566 square feet of living area and have improvement assessments ranging from \$11.64 to \$14.88 per square foot. According to the board of review, the subject property has an improvement assessment of \$19,432, or \$11.72 per square foot of living area. To support this claim, the board of review presented the subject's property characteristic sheet, which confirms that the dwelling has 1,658 square feet 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 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). After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Although the appellant claims that the subject property has only 1,075 square feet of living area, the appellant produced no evidence to support this claim. The board of review produced the subject's property characteristic sheet which confirms that the dwelling contains 1,658 square feet of living area. Based upon that determination, the appellant's comparables differed substantially from the subject in size and received reduced weight in the Board's analysis. The Board finds the range established by the most similar comparables contained in this record is \$11.64 to \$14.88 per square foot of living area. The subject's improvement assessment of \$11.72 per square foot of living area falls within this range. The comparables numbered one, two, and three by the board of review were the most similar to the subject in age, size, exterior construction, and foundation. As a result, these comparables received the greatest weight in the Board's analysis. 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.



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: June 27, 2008



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.