



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

APPELLANT: J. Harrison  
DOCKET NO.: 06-23425.001-R-1  
PARCEL NO.: 09-26-313-028-0000

The parties of record before the Property Tax Appeal Board are J. Harrison, the appellant, 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: \$ 10,484**  
**IMPR.: \$ 0**  
**TOTAL: \$ 10,484**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a vacant site containing 3,125 square feet of land area. The subject site is located at 226 N. Chester, Park Ridge, Illinois.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on 28 comparable properties located on the same tax block as the subject. The comparables had land sizes ranging from 1,250 to 9,375 square feet. Twenty-seven of the comparables were improved with a single family residence. One was vacant land under common ownership with an adjacent residence. The appellant claimed the comparables were valued from \$7.00 to \$7.50 per square foot of land area. The subject site was valued at \$15.25 per square foot for an assessment of \$10,484 or \$3.35 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$5,156 or \$1.65 per square foot of land area.

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 five comparable properties. Two were located on the same tax block as the subject and two others were located

close to the subject based on their permanent parcel index numbers. The four comparables that were most proximate to the subject contained 3,125 square feet of land area. The other comparable contained 4,585 square feet of land area. Each of the comparables was valued at \$15.25 per square foot, the same as the subject. None of these comparables are classified as improved residential, the same as the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant claimed the board of review did not respond or submit equity comparables as required by the Official Rules of the Property Tax Appeal Board.

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.

Initially, the Board finds the appellant's rebuttal evidence has no merit. The board of review did refute the appellant's equity comparables and submitted five of its own in accordance with the Official Rules of the Property Tax Appeal Board.

The Board finds the appellant's comparables were improved with a single family residence and one was vacant land under common ownership with an adjacent residence. The comparables submitted by the board of review were vacant sites like the subject. These comparables were valued and assessed the same as the subject. Four were located in close proximity of the subject, with two on the same tax block. As a result, these comparables received the most weight in the Board's analysis. Since the subject was assessed the same as these comparables, the Board finds that a reduction in the subject's assessment is not supported by the data contained in the record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's 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.

*Ronald 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: April 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.