



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

APPELLANT: James Lawrence Conway, Sr.
DOCKET NO.: 06-23610.001-R-1
PARCEL NO.: 25-07-311-013-0000

The parties of record before the Property Tax Appeal Board are James Lawrence Conway, Sr., the appellant, by attorney David C. Dunkin, of Arnstein & Lehr in Chicago; 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: \$6,449
IMPR.: \$40,989
TOTAL: \$47,438

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of masonry construction that contains 2,265 square feet of living area. The dwelling is approximately 69 years old. Features of the property include a full basement with a recreation room, one fireplace and a two-car detached garage. The subject property has a 6,450 square foot site and is located in Chicago, Lake Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In describing the subject dwelling on the petition the appellant's counsel asserted the subject dwelling has 1,866 square feet of living area according to the owner while the Cook County Assessor indicates the subject dwelling has 2,265 square feet of living area. The appellant provided no measurements, dimensions or schematic diagram in an effort to prove the size of the subject dwelling. The copy of the Cook County Assessor's Office: Property Search Details submitted by the appellant states the subject dwelling has 2,265 square feet of living area.

To demonstrate assessment inequity the appellant submitted descriptions and assessment information on six comparables improved with two-story dwellings of masonry or frame construction that range in size from 1,650 to 2,034 square feet of living area. The dwellings ranged in age from 64 to 91 years old and each has the same neighborhood code as the subject. One comparable has a slab foundation while the remaining comparables have full basements with three having recreation rooms. One comparable has central air conditioning, five comparables have one fireplace and each comparable has a 1-car, 1.5-car, 2-car or a 2.5-car garage. These comparables have improvement assessments ranging from \$24,281 to \$28,397 or from \$13.52 to \$14.72 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$26,124 or \$14.00 per square foot of living area when utilizing an estimated size for the subject dwelling of 1,866 square feet.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$47,438 was disclosed. In support of the assessment the board of review provided descriptions and assessment information for the subject property and three comparables. The board of review submitted a copy of the subject's property characteristic sheet stating the dwelling had 2,265 square feet of living area.

The three comparables used by the board of review are improved with two-story masonry constructed dwellings that range in size from 2,266 to 2,306 square feet of living area. The dwellings ranged in age from 67 to 78 years old. Each comparable has the same neighborhood code and classification code as the subject property. The comparables have full basements with recreation rooms, one or two fireplaces and two-car detached garages. These properties have improvement assessments ranging from \$42,001 to \$42,263 or from \$18.33 to \$18.54 per square foot of living area. The board of review indicated the subject property had an improvement assessment of \$40,989 or \$18.10 per square foot of living area when using an estimated size of 2,265 square feet.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant argued assessment inequity 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 assessments 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 a reduction is not warranted.

Initially, the Board finds the subject dwelling has 2,265 square feet of living area. The record contains a document entitled Cook County Assessor's Office: Property Search Details stating the subject dwelling has 2,265 square feet of living area. Additionally, the subject's property characteristic sheet submitted by the board of review also states the subject dwelling has 2,265 square feet of living area. The Board finds there was no evidence or documentation from the appellant such as exterior measurements, exterior dimensions or a schematic diagram that challenged or otherwise called into question the size of the subject dwelling.

The record contains descriptions and assessment information on nine comparables submitted by the parties to support their respective positions. The Board finds the comparables provided by the board of review are most similar to the subject dwelling in size, age, exterior construction and features. These properties have improvement assessments ranging from \$42,001 to \$42,263 or from \$18.33 to \$18.54 per square foot of living area. The subject property has an improvement assessment of \$40,989 or \$18.10 per square foot of living area, which is below the ranged established by the best comparables in the record.

In conclusion, based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was being inequitably assessed and an assessment reduction is not justified.

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

J. R.

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 24, 2012

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.