FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Thomas G. King
DOCKET NO.: 06-23831.001-R-1
PARCEL NO.: 14-28-310-007-0000

The parties of record before the Property Tax Appeal Board are Thomas G. King, the appellant, by attorney Thomas G. King 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:	$ 19,634
IMPR.:	$ 81,729
TOTAL:	$ 101,363

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 1,846 square foot parcel improved with a 114-year-old, two-story, single-family dwelling of masonry construction located in Lake View Township, Cook County. Features of the residence include two and one-half bathrooms, a partial-unfinished basement and two fireplaces. At hearing, the parties agreed that the subject dwelling contains 2,810 square feet of living area.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement. At hearing, the appellant withdrew its contention of unequal treatment in the assessment process of the land. In support of its argument, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted a three-page brief, a copy of the subject's plat of survey and a copy of the board of review's decision. In addition, the appellant provided a copy of the subject's 2004 and 2005 Property Tax Appeal Board decision, a copy of the board of review's printout

labeled "How To Present a Case Based On Lack of Uniformity", a location map and an assessor's aerial map.

Based on the appellant's documents, the four suggested comparables consist of two-story or three-story, single-family dwellings of masonry construction located within one block of the subject. The improvements range in size from 3,242 to 3,600 square feet of living area and range in age from over 62 years to 106 years old. The comparables contain two or three full bathrooms. Three comparables have central air-conditioning and two comparables have a two-car detached garage. The improvement assessments range from $12.50 to $22.44 per square foot of living area.

At hearing, the appellant argued that the appellant's comparables are more similar to the subject, especially in location and amenities, than the board of review's comparables. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of $101,363. The subject's improvement assessment is $81,729 or $29.09 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of masonry construction located within one-quarter mile of the subject. The improvements range in size from 2,411 to 3,175 square feet of living area and range in age from 113 to 118 years old. The comparables contain from one and one-half to three and one-half bathrooms and a full-finished or unfinished basement. Two comparables contain central air-conditioning and two comparables have a one-car or one and one-half car detached garage. The improvement assessments range from $30.23 to $33.72 per square foot of living area.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a brief highlighting various differences between the subject and the board of review's comparables.

After hearing the testimony 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 appellant's argument was unequal treatment in the assessment process. 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the board of review's comparables two, three and four to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, design, amenities, age and/or location and have improvement assessments ranging from $31.07 to $33.72 per square foot of living area. The subject's per square foot improvement assessment of $29.09 falls below the range established by these properties. The Board finds the appellant's comparables less similar to the subject in size and/or design and accorded less weight. The board's comparable one is accorded less weight because it differs from the subject in size. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

As a final point, the appellant submitted a copy of the subject's 2004 and 2005 Property Tax Appeal Board decision reflecting a reduction in the subject's assessment. However, 2006 is the reassessment year for Lake View Township and the first year of the new triennial. Therefore, the Board's earlier decisions for 2004 and 2005 are not applicable.

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: December 3, 2010

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.