



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

APPELLANT: Christopher Farr
DOCKET NO.: 06-23932.001-R-1
PARCEL NO.: 14-19-427-041-0000

The parties of record before the Property Tax Appeal Board are Christopher Farr, the appellant, by attorney David C. Dunkin of Arnstein & Lehr, 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: \$11,372
IMPR.: \$80,859
TOTAL: \$92,231

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of frame construction that contains 2,238 square feet of living area. The dwelling is approximately seven years old. Features of the home include a full basement finished with a recreation room, central air conditioning, one fireplace and a two-car detached garage. The subject has a 2,880 square foot parcel and is located in Chicago, Lake View Township, Cook County. The subject property is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant provided descriptions and assessment information on four comparables with the same classification code and neighborhood code as the subject property. The comparables are improved with two-story single family dwellings of frame construction that range in size from 2,222 to 2,489 square feet of living area. The dwellings range in age from seven to nine years old. Each comparable has a full basement with a recreation room, central air conditioning and one or two fireplaces. Three of the comparables have two-car detached garages. The comparables have improvement assessments ranging from \$75,352 to

\$83,995 or from \$32.76 to \$34.18 per square foot of living area. The subject has an improvement assessment of \$80,859 or \$36.13 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$73,317 or \$32.76 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject totaling \$92,231 was disclosed. In support of the assessment the board of review submitted information on three comparables with the same classification code and neighborhood code as the subject property. The comparables are improved with two-story single family dwellings of frame construction that range in size from 2,234 to 2,259 square feet of living area. Each comparable is seven years old. Each comparable has a full or partial basement with a recreation room, central air conditioning, one or two fireplaces and a two-car detached garage. These properties have improvement assessments ranging from \$81,183 to \$82,258 or from \$36.21 to \$36.82 per square foot 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends 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.

The record contains seven comparables submitted by the parties. The Board finds appellant's comparables #2 and #4 as well as the three comparables submitted by the board of review are most similar to the subject in size and features. These properties were also similar to the subject in style, age and location. These five comparables have improvement assessments ranging from \$75,856 to \$82,258 or from \$33.86 to \$36.82 per square foot of living area. The subject has an improvement assessment of \$80,859 or \$36.13 per square foot of living area, which is well within the range established by the best comparables in the record. Based on this evidence the Property Tax Appeal Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was being inequitably assessed and a reduction 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

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.