



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

APPELLANT: Kevin Collins  
DOCKET NO.: 06-24692.001-C-1  
PARCEL NO.: 19-06-200-068-0000

The parties of record before the Property Tax Appeal Board are Kevin Collins, the appellant, by attorney Edward Larkin, of Larkin & Larkin in 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:** \$ 11,753  
**IMPR.:** \$ 73,462  
**TOTAL:** \$ 85,215

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story storefront building built in 1955 and situated on a 3,639 square foot site. The appellant's evidence indicates the subject contains 2,700 square feet while the board of review's evidence indicates the subject contains 3,450 square feet. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of this argument, the appellant submitted assessment data and descriptions on a total of three properties suggested as comparable to the subject and located on the same street as the subject property. The appellant submitted assessor's web site printouts from 2005. The printouts indicate these comparables are improved with masonry, one-story, storefront buildings. The properties range: in age from 44 to 47 years; in size from 2,000 to 3,650 square feet of building area; and in improvement assessments from \$4.20 to \$6.06 per square foot of building area; however, the appellant's printouts indicate suggested comparables #1 and #2 had partial assessments in 2005. In addition, the appellant's grid sheet indicates the subject contains 2,700 square feet of building area; however, no supporting documentation regarding the subject's square footage of building

area was submitted. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$73,462 or \$21.29 per square foot of building area based on 3,740 square feet of building area was disclosed. The board of review submitted a copy of the assessor's property record card that includes a schematic drawing of the subject's exterior measurement of 115 x 30 feet, or a total of 3,450 square feet. The board submitted raw sales data on eight properties. The sales occurred between February 2001 and April 2008 for prices that ranged from \$145,000 to \$550,000 or from \$38.89 to \$142.05 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant stated that the board of review did not submit any assessment comparables and that the sales evidence submitted by the board of review supports a reduction.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. Property Tax Appeal Board Rule 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

The PTAB finds none of the appellant's suggested comparables similar to the subject. The PTAB gives little weight to the board of review's evidence as the data is merely raw sales data and did not address appellant's equity argument.

After considering adjustments and the differences in the comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment is 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.

*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: June 22, 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.