



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

APPELLANT: Paul F. Link
DOCKET NO.: 06-25183.001-R-1
PARCEL NO.: 14-29-421-023-0000

The parties of record before the Property Tax Appeal Board are Paul F. Link, the appellant, by attorney Patrick J. Cullerton, of Thompson Coburn LLP in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$18,504
IMPR: \$152,804
TOTAL: \$171,308**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 2-story dwelling of masonry construction containing 3,822 square feet of living area. The dwelling is 7 years old. Features of the home include a partial, finished basement, central air conditioning, a fireplace and a 2-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as 2 or 3-story masonry dwellings that range in age from 4 to 15 years old. The comparable dwellings range in size from 3,900 to 3,950 square feet of living area. Two comparables feature full, finished basements and one is on a slab foundation. All comparables feature central air conditioning, fireplaces and 2 or 3-car garages. The comparables have improvement assessments ranging from \$37.58 to \$40.92 per square foot of living area. The subject's improvement assessment is \$41.25 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

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 four comparable properties consisting of 2 or 3-

story frame or masonry dwellings that range in age from 2 to 7 years old. The dwellings range in size from 3,828 to 4,046 square feet of living area. All comparables feature full or partial, finished basements. All feature central air conditioning, fireplaces and 2, 2½ or 3-car garages. These properties have improvement assessments ranging from \$41.35 to \$66.57 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant cites case law that supports lowering an assessment when the board of review has reduced said assessment the following year.

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 warranted.

First, the Board finds the appellant submitted the subject parcel's assessment notice change for the 2007 assessment year. The notice lists the subject's original assessor assessment of \$176,173 and the board of review's final assessment of \$171,308 (improvement assessment of \$152,804, or \$39.98 per square foot of living area). The Board finds this assessment change notice supports the appellant's claim that the subject's assessment should be reduced. In 400 Condominium Association v. Tully, 79 Ill.App.3d 686 (1st Dist. 79), the court found that a substantial reduction in the tax bill is indicative of the invalidity of the prior tax year's assessment. (See also Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974)). The board finds a substantial reduction in the subject's assessment for the subsequent year without any credible explanation is indicative of the invalidity of the prior year's assessment.

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.

The Board finds the comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features and age. These comparables had improvement assessments that ranged from \$37.58 to \$66.57 per square foot of living area. The subject's revised improvement assessment of \$39.98 per square foot of living area is within the range established by these comparables. Therefore no further reduction in the improvement 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.

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: March 18, 2011

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.