



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

APPELLANT: Philip Anderson  
DOCKET NO.: 06-26369.001-R-1  
PARCEL NO.: 14-29-421-025-0000

The parties of record before the Property Tax Appeal Board are Philip Anderson, the appellant, by attorney Edward Larkin, of Larkin & Larkin of Park Ridge; 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:** \$ 19,663  
**IMPR.:** \$ 55,422  
**TOTAL:** \$ 75,085

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story multi-family dwelling of frame construction containing 3,079 square feet of living area. The dwelling is 128 years old. Features include a concrete slab foundation, central air conditioning, a fireplace and a two-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 two-story frame dwellings that are between 95 and 128 years old. The comparable dwellings range in size from 2,912 to 4,135 square feet of living area. Two have full or partial basements, one of which is finished, one has central air conditioning, one has a fireplace and two have a one or two-car garage. The comparables have improvement assessments ranging from \$13.58 to \$18.40 per square foot of living area. The subject's improvement assessment is \$21.98 per square foot of living area. The comparables are either on the same tax block as the subject or within one block of the subject on the same street. 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 one or three-story frame or masonry dwellings that are between 30 and 116 years old. The dwellings range in size from 3,102 to 3,426 square feet of living area. Three of the comparables have full basements, one of which is finished, two have central air conditioning, two have one or two fireplaces and two have a two-car garage. These properties have improvement assessments ranging from \$22.25 to \$24.52 per square foot of living area. The comparables' proximity to the subject was not disclosed. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant claimed the board of review's comparables are located in a different sub-area than the subject, as well as miles away from the subject. It was noted the appellant's comparables are located on the same street or block as the subject.

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.

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 met this burden.

The Board finds the board of review's comparables differed in design from the subject, three differed from the subject in exterior construction and one was substantially newer than the subject. The appellant's comparable one was substantially larger than the subject. As a result, these comparables received reduced weight in the Board's analysis. The appellant's remaining comparables, #2 and #3, were similar to the subject in location, exterior construction, design, age and size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$13.58 and \$18.40 per square foot of living area. The subject's improvement assessment of \$21.98 per square foot of living area is above the assessments established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable 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.

*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: April 23, 2010

*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.