



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

APPELLANT: Kevin McKinnon
DOCKET NO.: 06-26595.001-R-1
PARCEL NO.: 13-25-409-024-0000

The parties of record before the Property Tax Appeal Board are Kevin McKinnon, the appellant, by attorney Donald T. Rubin, of Rubin & Norris 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: \$ 14,382
IMPR.: \$ 53,493
TOTAL: \$ 67,875**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two dwellings situated on one parcel. Building #1 is a 113-year old two-story dwelling of masonry exterior construction containing 3,348 square feet with a full, finished basement. Building #2 consists of a 113-year old two-story dwelling of masonry exterior construction containing 836 square feet of living area with a full, finished basement.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal for building #1. Equity data was not submitted on building #2. In support of this argument, the appellant submitted a grid analysis detailing three suggested comparable properties. The comparables consist of two-story frame or masonry dwellings that range in age from 108 to 116 years old. The comparables range in size from 2,934 to 3,450 square feet of living area and have improvement assessments ranging from \$11.85 to \$14.94 per square foot. They have full basements, two of which are finished, one has two fireplaces and each has a garage. The subject property has an improvement assessment for both buildings of \$53,493. The building that was appealed by the appellant has an improvement assessment of \$39,673 or \$11.85 per square foot. The appellant's petition incorrectly indicates this property has an improvement assessment

of \$53,493 or \$15.98 per square foot. Building #2 has an improvement assessment of \$13,820 or \$16.53 per square foot. 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. In support of the subject's assessment, the board of review offered the property characteristic sheets and spreadsheets detailing three suggested comparable properties for each building. The comparables for building #1 consist of two-story frame or masonry dwellings that are either 108 or 112 years old. The board of review's comparable one was also the appellant's comparable two. The comparables range in size from 3,450 to 4,116 square feet of living area and have improvement assessments ranging from \$14.36 to \$19.25 per square foot. The comparables have full basements, one of which was finished, two have central air conditioning, two have one or two fireplaces and each has a garage. The comparables for building #2 were described as one and one-half story frame dwellings that are either 98 or 116 years old. They have full or partial basements, one of which was finished, and one has a garage. The comparables contain either 913 or 990 square feet of living area and have improvement assessments ranging from \$24.26 to \$24.78 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 this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

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.

Although the subject property consists of two buildings, the appellant described and appealed only the dwelling containing 3,348 square feet of living area. The appellant and the board of review presented assessment data on a total of five equity comparables for this dwelling. The appellant's comparables, which includes the board of review's comparable one, were most similar to the subject in size. They were also similar to the subject in other features. Due to their similarities with the subject, these comparables received the most weight in the Board's analysis. They had improvement assessments ranging from \$11.85 to \$14.94 per square foot of living area. The subject

property's improvement assessment of \$11.85 per square foot of living area is supported by these assessments. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in the record and a reduction in the subject's assessment is not warranted. The Board has also reviewed the comparables submitted by the board of review for dwelling #2 and finds this building was also equitably assessed.

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

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerski

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: May 21, 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.