



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

APPELLANT: Joanne Harrigan  
DOCKET NO.: 06-29109.001-R-1  
PARCEL NO.: 14-32-109-013-0000

The parties of record before the Property Tax Appeal Board are Joanne Harrigan, the appellant, by attorney Timothy C. Jacobs, of Gary H. Smith PC 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: \$ 19,200  
IMPR.: \$ 74,466  
TOTAL: \$ 93,666**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two dwellings situated on one parcel. Building #1 is a 112-year old one and one-half story multi-family dwelling of masonry exterior construction containing 1,394 square feet with a full, finished basement, central air conditioning and a fireplace. Building #2 consists of a 123-year old one-story dwelling of frame exterior construction containing 589 square feet of living area with a full, unfinished basement and central air conditioning.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal for both buildings. In support of this argument, the appellant submitted a grid analysis detailing nine suggested comparable properties for building #1. The comparables have the same neighborhood and classification codes as the subject property. They consist of frame, masonry or frame and masonry dwellings that range in age from 27 to 128 years old. The comparables range in size from 1,400 to 1,915 square feet of living area and have improvement assessments ranging from \$18.06 to \$30.38 per square foot. Six comparables have full or partial basements, four of which are finished, and three have either a concrete slab foundation or a crawl-space foundation. Three have central air conditioning and four have a garage. The subject

property has an improvement assessment for both buildings of \$74,466. Building #1 has an improvement assessment of \$42,273 or \$30.33 per square foot. The appellant's petition incorrectly indicates this property has an improvement assessment of \$82,313 or \$59.05 per square foot.

For building #2, the appellant submitted a grid analysis detailing five suggested comparable properties. The comparables have the same neighborhood code as the subject, but the classification codes differed from the subject property. They consist of frame, masonry or frame and masonry dwellings that range in age from 108 to 128 years old. The comparables range in size from 1,040 to 1,080 square feet of living area and have improvement assessments ranging from \$36.14 to \$51.51 per square foot. Four comparables have full basements, one of which is finished, and one has a crawl-space foundation. Two have central air conditioning and two have a garage. Building #2 has an improvement assessment of \$32,193 or \$54.66 per square foot. The appellant's petition incorrectly indicates this property has an improvement assessment of \$82,313 or \$59.05 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 four suggested comparable properties for each building. The comparables for building #1 consist of two-story masonry dwellings that range in age from 108 to 123 years old. The comparables range in size from 1,680 to 1,920 square feet of living area and have improvement assessments ranging from \$30.91 to \$34.26 per square foot. The comparables have full, unfinished basements and three have a garage.

The comparables for building #2 were described as one-story frame dwellings that range in age from 118 to 128 years old. They have full basements, one of which is finished, one has central air conditioning and a fireplace and two have a garage. The comparables range in size from 576 to 756 square feet of living area and have improvement assessments ranging from \$55.12 to \$77.34 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.

The appellant and the board of review presented assessment data on a total of 13 equity comparables for building #1. The appellant's comparables one through three differed from the subject in foundation. Comparables seven through nine were substantially newer than the subject. Thus, the comparables received reduced weight in the Board's analysis. The remaining comparables submitted by the appellant and the four comparables submitted by the board of review were generally similar to the subject in age size and foundation. Due to their similarities with the subject, these comparables received the most weight in the Board's analysis. They had improvement assessments ranging from \$29.96 to \$34.26 per square foot of living area. The subject property's improvement assessment of \$30.33 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, building #1, 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 appellant and the board of review presented assessment data on a total of nine equity comparables for building #2. The appellant's comparables were substantially larger than the subject and received reduced weight in the Board's analysis. The comparables submitted by the board of review were 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 \$55.12 to \$77.34 per square foot of living area. The subject property's improvement assessment of \$54.66 per square foot of living area is below the range established by the most similar comparables. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, building #2, 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.

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.