



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

APPELLANT: Rob Hannah
DOCKET NO.: 06-29202.001-R-1 through 06-29202.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Rob Hannah, the appellant by attorney Edward M. Burke, of Klafter & Burke 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-29202.001-R-1	14-32-412-005-0000	18,000	65,549	\$83,549
06-29202.002-R-1	14-32-412-006-0000	18,000	102,210	\$120,210

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,000 square foot parcel of land improved with two dwellings. Improvement #1 consists of a three-story, 118 year old, single-family dwelling of masonry construction containing 3,528 square feet of living area. Features include air conditioning, a full finished basement and a three-car garage. Improvement #2 consists of a one and half-story single-family dwelling, of masonry and frame construction containing 945 square feet of living area. Features include air conditioning and a full finished basement.

The appellant's appeal is based on unequal treatment in the assessment process. For Improvement #1, the appellant submitted information on four comparable properties described as single-family masonry dwellings ranging in size from 3,174 to 3,888 square feet of living area. Two of the four properties contain a garage. The appellant provided no other description information about these properties. The comparables have improvement assessments ranging from \$14.00 to \$28.03 per square foot of living area. The subject's improvement assessment is \$36.21 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

For Improvement #2, the appellant submitted information on four comparable properties described as single-family, masonry or

frame and frame and masonry dwellings ranging in size from 1,044 to 1,103 square feet of living area. Three of the four properties contain a garage. No other description was provided about the features these comparables. The comparables have improvement assessments ranging from \$23.28 to \$46.08 per square foot of living area. The subject's improvement assessment is \$42.32 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 Improvement #1 and submitted three comparable properties consisting of single-family masonry dwellings ranging in size from 3,931 to 4,409 square feet of living area and ranging in age from 87 to 103 years old. Two comparables have full basement without being finished, two have central air conditioning, two comparables have 1 or 3 fireplaces and each as a two-car garage. The improvement assessment range from \$39.90 to \$47.03 per square foot of living area.

For Improvement #2, the board of review submitted three comparable properties consisting of single-family masonry dwellings that range in age from 118 to 128 years old. The dwellings range in size from 1,309 to 1,449 square feet of living area. Two comparables have full basement without being finished, two have central air conditioning, two comparables have 1 or 3 fireplaces and each have a two-car garage. The comparables have improvement assessments ranging from \$42.44 to \$43.58 per square 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 Board further finds a reduction in the subject's assessment is not 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.

As to Improvement #1, the Board finds the comparables submitted by the board of review had more descriptive data than those provided by the appellant. These comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$39.90 to \$47.03 per square foot of living area. The subject's improvement assessment of \$36.21 per square foot of living area is below the range established by the best comparables. The appellant's suggested comparable properties do not provide the supportive descriptive information to

determine whether these properties were similar to the subject in features. Without the adequate descriptions of the properties, the Board finds it is not possible to evaluate their comparability to the subject. After considering both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in Improvement #1's improvement assessment is not warranted.

As to Improvement #2, the Board finds the comparables submitted by the board of review contained more descriptive data than those provided by the appellant. These comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$42.44 to \$43.58 per square foot of living area. The subject's improvement assessment of \$42.32 per square foot of living area is below the range established by the best comparables. The appellant's suggested comparable properties do not provide the supportive descriptive information to determine whether these properties were similar to the subject in features. Without the adequate descriptions of properties, the Board finds it is impossible to evaluate their comparability to the subject. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in Improvement #2's improvement 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

Shawn R. Lerbis

Member

Member

Mario M. Louie

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 24, 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.