



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

APPELLANT: Merrill Coates
DOCKET NO.: 06-29350.001-R-1
PARCEL NO.: 17-07-205-031-0000

The parties of record before the Property Tax Appeal Board are Merrill Coates, the appellant, by attorney Lisa A. Marino of Marino & Assoc., PC of 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: \$ 9,840
IMPR.: \$ 28,216
TOTAL: \$ 38,056**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is described as being improved with a one-story dwelling of masonry construction containing 1,155 square feet of living area. A photograph of the dwelling depicts a one and one-half story masonry dwelling. The dwelling is 128 years old. Features of the home include a full, unfinished basement, and a one-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as one or one and one-half story frame or masonry dwellings that range in age from 43 to 117 years old. Photographic evidence supplied by the appellant indicates that comparable one is in poor condition. The appellant's comparables are located between one and twelve blocks from the subject property. The comparable dwellings range in size from 1,063 to 1,366 square feet of living area. According to the appellant, each comparable has a full basement; one dwelling has central air conditioning; and two have garages. The comparables have improvement assessments ranging from \$14.33 to \$18.10 per square foot of living area. The subject's improvement assessment is \$24.43 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 one-story masonry dwellings that range in age from 98 to 116 years old. Based on their parcel index numbers, the comparables are located in the same general area as the subject. The dwellings range in size from 1,040 to 1,124 square feet of living area. Each comparable has a garage and a full basement, either finished or unfinished. These properties have improvement assessments ranging from \$26.34 to \$27.32 per square foot of living area. The board of review's evidence also indicated that the subject property sold for \$410,000 in May 2006 and that the comparable numbered three sold for \$473,000 in April 2006. 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 not met this burden.

Both parties presented assessment data on a total of eight equity comparables. The comparables numbered two and four by the appellant differed from the subject in exterior construction; the comparables numbered one and four were somewhat larger; the comparable numbered one differed significantly in condition; and the comparable numbered three was substantially newer. As a result, the appellant's comparables received reduced weight in the Board's analysis. The comparable numbered four by the board of review was much newer than the subject and also received reduced weight. The Board finds the comparables numbered one through three by the board of review were most similar to the subject in size, style, exterior construction, features, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$26.34 to \$27.32 per square foot of living area. The subject's improvement assessment of \$24.43 per square foot of living area falls below the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the

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Board finds the subject's improvement assessment is equitable 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

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.