



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

APPELLANT: Jennifer Hennessy
DOCKET NO.: 06-29726.001-R-1
PARCEL NO.: 13-22-215-022-0000

The parties of record before the Property Tax Appeal Board are Jennifer Hennessy, the appellant, by attorney Adam E. Bossov of Law Offices of Adam E. Bossov, P.C. in Chicago; 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: \$ 10,296
IMPR.: \$ 41,947
TOTAL: \$ 52,243

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 2,160 square feet of living area. The dwelling is 114 years old. Features of the home include a full unfinished basement, and a two and one-half car garage. The dwelling is located in Chicago, Jefferson Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on nineteen comparable properties described as two-story dwellings that range in age from 83 to 138 years old. Sixteen of the comparable properties have frame exterior construction, and three have frame and masonry exterior construction. The comparables all have the same assigned neighborhood code as the subject. The comparable dwellings range in size from 1,744 to 2,196 square feet of living area. Fifteen comparables have unfinished basements, either full or partial, and four comparables have a slab foundation. Two comparables have central air conditioning; two have a fireplace; and fifteen have a garage. The comparables have improvement assessments ranging from \$18.79 to \$20.10 per square foot of living area. The subject's improvement assessment is \$24.39 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 two-story frame dwellings that range in age from 98 to 108 years old. The comparables have the same assigned neighborhood and classification codes as the subject, and one is located on the same tax block as the subject. The dwellings range in size from 1,536 to 1,848 square feet of living area. Each dwelling has a full basement, one of which is finished. Three comparables have a two-car garage, and two have a fireplace. These properties have improvement assessments ranging from \$24.57 to \$27.86 per square foot of living area. As part of its evidence, the board of review disclosed that the subject property sold in June 2006 for \$685,000 or for \$317.13 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted that the comparables submitted by the board of review were much smaller than the subject property.

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.

Both parties presented assessment data on a total of twenty-three equity comparables. The comparables submitted by the board of review were 14% to 28% smaller in size than the subject and received reduced weight in the Board's analysis. The appellant submitted nineteen comparables. The Board finds that fifteen of the appellant's comparables were very similar to the subject in size. They were also very similar in style, exterior construction, 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 \$18.79 to \$20.04 per square foot of living area. The subject's improvement assessment of \$24.39 per square foot of living area falls above the range 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn P. Loras

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 20, 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.