FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Brent Carter
DOCKET NO.: 06-29897.001-R-1
PARCEL NO.: 13-14-323-010-0000

The parties of record before the Property Tax Appeal Board are Brent Carter, the appellant, by attorney Lisa A. Marino of Marino & Assoc., 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:	$ 7,308
IMPR.:	$ 23,192
TOTAL:	$ 30,500

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story dwelling of frame construction containing 1,206 square feet of living area. The dwelling is 101 years old, and it has a full, unfinished basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as frame or masonry dwellings that range in age from 85 to 104 years old. The appellant did not disclose the number of stories for each comparable. However, photographic evidence supplied by the appellant indicates that they are either one or one and one-half story in style. According to the appellant, the comparables all have the same classification and neighborhood codes as the subject, and they are located from one to four blocks from the subject. The comparable dwellings range in size from 1,212 to 1,767 square feet of living area. Each comparable has an unfinished basement, either full or partial; two have central air conditioning; and three have a garage. The comparables have improvement assessments ranging from $14.30 to $16.03 per square foot of living area. The subject's improvement assessment is $19.23 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 are either 98 or 103 years old. The comparables are located from three to five blocks from the subject. The dwellings range in size from 1,496 to 1,648 square feet of living area. Two of the comparables have central air conditioning; one has a fireplace; and two have garages. None of the dwellings has a basement. These properties have improvement assessments ranging from $19.68 to $21.08 per square foot of living area. As part of its evidence, the board of review disclosed that the subject property sold for $305,000 in November 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.

The Board finds that all of the eight comparables submitted by both parties differed substantially from the subject. Seven of the eight comparables submitted by both parties were much larger than the subject, and the remaining comparable was somewhat newer than the subject and also differed in exterior construction. Although none of the comparables was sufficiently similar to the subject, the Board notes that all of the comparables submitted had improvement assessments that ranged from $14.30 to $21.08 per square foot of living area. The subject’s improvement assessment of $19.23 per square foot of living area falls within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot 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.

Chairman

Member

Member

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: April 23, 2010

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.