



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

APPELLANT: Douglas McKay  
DOCKET NO.: 06-30677.001-R-1  
PARCEL NO.: 14-33-102-012-0000

The parties of record before the Property Tax Appeal Board are Douglas McKay, the appellant, by attorney Herbert B. Rosenberg, of Schoenberg Finkel Newman & Rosenberg LLC 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:     \$ 21,976**  
**IMPR.:    \$ 107,729**  
**TOTAL:    \$ 129,705**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a three-story multi-family dwelling of masonry construction containing 4,209 square feet of living area. The dwelling is 118 years old. Features of the home include a full, finished basement, central air conditioning, three fireplaces and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. In support of this argument, the appellant submitted information on four comparable properties located within two blocks of the subject. They are described as two or three-story masonry, frame or frame and masonry dwellings that range in age from 105 to 128 years old and range in size from 3,081 to 4,835 square feet of living area. The comparables have a full basement, one of which is finished, one has a fireplace and three have a one or two-car garage. The comparables have improvement assessments ranging from \$17.75 to \$22.43 per square foot of living area. The subject's improvement assessment is \$25.59 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 with the same neighborhood code as the subject. They are located within one-quarter mile of the subject. They consist of three-story masonry dwellings that are each 118 years old. The dwellings range in size from 3,636 to 4,785 square feet of living area. Three have full, unfinished basements, and the other has a slab foundation. Three have a two or three and one-half car garage. These properties have improvement assessments ranging from \$26.37 to \$29.11 per square foot of living area. The board of review reported that comparables one and three sold in January 2005 and June 2006 for \$1,050,000 and \$2,800,000. It also reported the subject sold in July 2004 for \$1,350,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney argued that board of review erred in reporting a sale of the subject in July 2004. He stated the taxpayer has owned the subject since prior to 1998. He also argued the board of review's comparables were not located as close to the subject as the appellant's comparables. He also compared the subject with the appellant's comparable four.

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 the comparables submitted by both parties were similar to the subject in age. They were also in the same neighborhood as the subject. The Board finds the appellant's comparables two and three differed from the subject in exterior construction and size. The board of review's comparables one and three also differed from the subject in size. Thus, these comparables received reduced weight in the Board's analysis. The remaining comparables were similar to the subject in size and exterior construction and had improvement assessments ranging from \$18.97 to \$28.53 per square foot of living area. The subject's improvement assessment of \$25.59 per square foot of living area is within the range established by the most similar comparables. The Board notes that although the appellant's comparable four is located close to the subject and is very similar to the subject in size, it lacks the same amenities as the subject such as central air conditioning, three fireplaces

and a two-car garage. 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 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: June 18, 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.