



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

APPELLANT: Thomas & Esther Kane  
DOCKET NO.: 06-30977.001-R-1  
PARCEL NO.: 14-20-302-010-0000

The parties of record before the Property Tax Appeal Board are Thomas & Esther Kane, the appellants, by attorney Michael Griffin 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:** \$ 20,177  
**IMPR.:** \$ 48,908  
**TOTAL:** \$ 69,085

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one and one-half story multi-family building of masonry construction containing 1,603 square feet of building area. The building is 118 years old. Features of the building include two apartment units, a full, unfinished basement, and a one-car garage.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on four comparable properties described as two-story frame or masonry buildings that range in age from 97 to 117 years old. The comparables have the same neighborhood and classification codes as the subject. The buildings are multi-family with each having two apartment units. The comparables range in size from 1,928 to 2,180 square feet of building area with a full, unfinished basement and a garage. The comparables have improvement assessments ranging from \$20.08 to \$27.64 per square foot of building area. The subject's improvement assessment is \$30.51 per square foot of building area. Based on this evidence, the appellants 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 two comparable properties that have the same neighborhood and classification codes as the subject. One of the comparables is a 113-year old, one and one-half story frame multi-family building with 1,176 square feet of building area, a full, unfinished basement, central air conditioning, and a garage. The other comparable is a 98-year old, two-story masonry multi-family building with 1,860 square feet of building area, a partial, finished basement, and a garage. These properties have improvement assessments of \$42.30 and \$30.84 per square foot of building area, respectively. 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 appellants contend 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 appellants have not met this burden.

Both parties presented assessment data on a total of six equity comparables. The Board finds that all of the comparables submitted by both parties differed substantially from the subject in size, design, or 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 \$20.08 to \$42.30 per square foot of living area. The subject's improvement assessment of \$30.51 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.

*Ronald R. Cuit*

Chairman

*Frank J. Grief*

Member

Member

*Mario M. Louie*

*Shawn R. Lerbis*

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.