



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

APPELLANT: Kevin M. Noonan
DOCKET NO.: 06-31222.001-R-1
PARCEL NO.: 17-04-122-044-0000

The parties of record before the Property Tax Appeal Board are Kevin M. Noonan, the appellant(s), by attorney Patrick J. Cullerton, of Thompson Coburn LLP 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: \$16,396
IMPR: \$97,656
TOTAL: \$114,052

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,928 square foot parcel of land improved with a six-year old, three-story, masonry, single-family dwelling containing 3,756 square feet of building area, three and one-half baths, air conditioning, four fireplaces, and a full, finished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of eight properties suggested as comparable and located within the subject's neighborhood. The properties are described as two or three-story, masonry of frame, single-family dwellings with between two and one-half and four and one-half baths, air conditioning, one to three fireplaces for seven properties, and, for seven properties, a full basement with three finished. The properties range: in age from seven to 17 years; in size from 2,766 to 3,795 square feet of building area; and in improvement assessments from \$20.41 to \$26.22 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 improvement assessment of \$108,060 or \$28.77 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable and located in the subject's neighborhood. The properties are described as three-story, masonry, single-family dwellings with between three and one-half and four and one-half baths, air conditioning, one to three fireplaces, and, a full basement with two finished. The properties are seven years old and range in size from 3,478 to 3,680 square feet of building area and in improvement assessments from \$26.22 to \$35.61 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a copy of the board of review's 2007 decision for the subject showing a reduced assessment of \$114,052. The appellant requests that this value be applied to the 2006 assessment.

At hearing, the appellant's attorney submitted Appellant's Hearing Exhibit #3a, Cook County Assessor's printouts for the subject and the appellant's suggested comparables. The board of review's representative submitted Board of Review's Hearing Exhibit #1, a grid of the board's suggested comparables.

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 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 PTAB finds the appellant has not met this burden.

The parties presented a total of 12 properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #1 and #8 and the board of review's comparables #1, #2 and #3 most similar to the subject in design, age, size, and construction. The properties are described as three-story, masonry, single-family dwellings. The properties range: in age from seven to 16 years; in size from 3,538 to 3,795 square feet of living area; and in improvement assessments from \$21.41 to \$35.61 per square foot of living area. In comparison, the subject's improvement assessment of \$28.77 per square foot of living area is within the range of these comparables. Therefore, 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 supported and a reduction in the improvement assessment is not warranted.

However, the PTAB finds the appellant also included evidence of the 2007 assessment for the subject property. This year is within the 2006 triennial assessment cycle that is the subject of this appeal. The PTAB finds that "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". Hoynes Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979). Therefore, the PTAB finds that based upon the county's 2007 assessment reduction, it is appropriate to reduce the appellant's 2006 assessment to \$114,052. Thereby, the PTAB finds that 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Member

Mark Morris

William 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: October 21, 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.