



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

APPELLANT: Timothy Kane
DOCKET NO.: 07-21198.001-R-1
PARCEL NO.: 05-17-103-013-0000

The parties of record before the Property Tax Appeal Board are Timothy Kane, the appellant(s), by attorney Mitchell L. Klein, of Schiller Klein PC 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: \$ 37,200
IMPR.: \$144,907
TOTAL: \$182,107

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 15,000 square feet of land, which is improved with a three year old, two-story, masonry dwelling containing 5,638 square feet of living area. The dwelling has four and one-half baths, a partial unfinished basement, two fireplaces, air conditioning, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. In support of the equity argument, the appellant, via counsel, submitted descriptive and assessment information on three comparable properties described as two-story, masonry or frame and masonry dwellings that range in age from four to seven years old, and in size from 5,656 to 5,780 square feet of living area. The comparables have from five full and two half to six full and two half baths, from two to six fireplaces, and from a two-car to a three-car garage. Two of the dwellings have a full basement with a formal recreation room, while one has a full unfinished basement. All of the dwellings have air conditioning. These properties are all within one mile of the subject. These comparables have improvement assessments ranging from \$32.27 to \$33.50 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 of \$276,815 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties consisting of one or two-story, masonry dwellings that range in age from 1 to 47 years old, and in size from 1,480 to 5,923 square feet of living area. These comparables have from one and one-half to five and one-half baths. Two of the comparables also have a full unfinished basement, while the remaining two dwellings have a full basement with a formal recreation room. Three of the comparables have air conditioning, two have two fireplaces, and one has three fireplaces. The dwellings have from a two and one-half-car to a three-car garage. These properties have improvement assessments ranging from \$10.06 to \$46.84 per square foot of living area. The subject's improvement assessment is \$42.50 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel argued that the comparables submitted by the board of review were not similar to the subject. Counsel stated that Comparables #1, #2, and #4 submitted by the board of review vary significantly in improvement size from the subject, and that the amenities, such as the basement, garage, and attic of the subject are not similar to the comparables submitted by the board of review.

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 Board finds the appellant has met this burden.

The Board finds that all of the comparables submitted by the appellant were most similar to the subject in location, size, style, exterior construction, features, 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 \$32.27 to \$33.50 per square foot of living area. The subject's improvement assessment of \$42.50 per square foot of living area is 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

J. R.

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 18, 2012

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.