FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Samuel Kinner
DOCKET NO.: 07-22265.001-R-1
PARCEL NO.: 05-21-321-018-0000

The parties of record before the Property Tax Appeal Board are Samuel Kinner, the appellant(s), by attorney James E. Doherty, of Thomas M. Tully & Associates 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:	$48,110
IMPR.:	$221,819
TOTAL:	$269,929

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 23,130 square foot parcel of land improved with two buildings. Improvement #1 is an 82-year old, two-story, stucco, single-family dwelling containing 4,820 square feet of living area. Improvement #2 is an 82-year old, two-story, stucco, single-family dwelling containing 1,398 square feet of living area. The appellant argued, via counsel, unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument for improvement #1, the appellant, via counsel, submitted information on a total of 11 properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, frame, masonry, stucco or frame and masonry, single-family dwellings. The properties range: in age from 77 to 96 years; in size from 3,723 to 4,970 square feet of living area; and in improvement assessments from $27.98 to $37.18 per square foot of living area. The appellant did not appeal the improvement assessment for improvement #2. 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 total assessment of $269,929 was disclosed. Of this amount, $189,861 or $39.39 per square foot of living area was allocated to improvement #1 and $31,958 or $22.86 per square foot of living area each was allocated to improvement #2.

In support of improvement #1's assessment, the board of review submitted description and assessment information on three properties suggested as comparable and located within the subject's neighborhood. The properties consist of two-story, frame and masonry, single-family dwellings. The properties range: in age from 69 to 81 years; in size from 4,388 to 4,731 square feet of living area; and in improvement assessments from $41.20 to $43.91 per square foot of living area.

For improvement #2, the board of review presented property characteristic printouts for three properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, frame or masonry, single-family dwellings. The properties range: in age from 84 to 99 years; in size from 1,812 to 2,190 square feet of living area; and in improvement assessments from $24.00 to $42.87 per square foot of living area. 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.

As to improvement #1, the parties submitted a total of 14 properties suggested as comparable to the subject. The PTAB finds the board of review's comparable #2 and the appellant's comparables #1, #5, #10 and #11 are the most similar to the subject in design, age, and/or size. These properties are frame, masonry, stucco or frame and masonry, two-story, single-family dwellings located within the subject's neighborhood. The properties range: in age from 69 to 92 years; in size from 4,681 to 4,970 square feet of living area; and in improvement assessments from $30.53 to $43.48 per square foot of living area. In comparison, the subject's improvement assessment of $39.39 per square foot of living area is within the range of these

comparables. 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 assessment is not warranted.

As to improvement #2, the board submitted a total of three properties suggested as comparable to the subject. The PTAB finds the board of review's comparables similar to the subject in design, size, construction, and age. These properties are two-story, frame or masonry, single-family dwellings. The properties range: in age from 84 to 99 years; in size from 1,812 to 2,190 square feet of living area; and in improvement assessments from $24.00 to $42.87 per square foot of living area. In comparison, the subject's improvement assessment of $22.86 per square foot of living area is below the range of these comparables. 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 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: June 22, 2012

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.