



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

APPELLANT: Alvin R. Paden
DOCKET NO.: 07-22397.001-R-1 through 07-22397.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Alvin R. Paden, the appellant(s); 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-22397.001-R-1	10-13-200-026-0000	12,240	32,654	\$14,544
07-22397.002-R-1	10-13-200-027-0000	12,240	35,851	\$48,091

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two distinct parcels with improvements located on each parcel. Parcel #1, 10-13-200-026-0000, contains 8,500 square feet of land and is improved with an 86-year old, two-story, frame, multi-family dwelling containing 2,304 square feet of living area, two and one-half baths and a full, unfinished basement. Parcel #2, 10-13-200-027-0000, contains 8,500 square feet of land and is improved with two dwellings. One is a 54-year old, one-story, frame, single-family dwelling with 615 square feet of living area and the second improvement is a 99-year old, two-story, frame, multi-family dwelling with 2,614 square feet of living area.

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 13 properties suggested as comparable and located within the subject's neighborhood. The properties are described as one and

one-half or two-story, frame, stucco, masonry or frame and masonry, multi-family dwellings with between two and five baths, a fireplace for two properties, and, for 12 properties, a partial or full basement with four finished. The properties range: in age from 80 to 124 years; in size from 1,872 to 4,068 square feet of living area; and in improvement assessments from \$1.42 to \$17.06 per square foot of living area. The properties have land assessments from \$3,893 to \$12,240; land sizes for the suggested comparables were not provided. 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" for each parcel.

For parcel #1, the subject's improvement assessment of \$32,654 or \$14.17 per square foot of living area and the land assessment of \$12,240 or \$1.44 per square foot were disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within a quarter mile of the subject. The properties are described as two-story, frame, multi-family dwellings with between two and three baths and a full, unfinished basement. The properties range: in age from 99 to 109 years; in size from 2,016 to 2,370 square feet of living area; and in improvement assessment from \$14.66 to \$16.74 per square foot of living area. The land ranges in size from 7,300 and 8,500 square feet and have land assessments of \$1.44 per square foot.

As to parcel #2, the subject's improvement assessment of for the first improvement of \$10,163 or \$16.52 per square foot of living area, for the second improvement of \$25,688 or \$9.82 per square foot of living area, and the land assessment of \$12,240 or \$1.44 per square foot were disclosed. For the first improvement, at 615 square feet of living area, the board of review presented descriptions and assessment information on a total of three properties suggested as comparable and located within the subject's neighborhood. The properties are described as one-story, frame, single-family dwellings with one or two baths and a full, unfinished basement. The properties range: in age from 82 to 91 years; in size from 736 to 800 square feet of living area; and in improvement assessment from \$22.33 to \$23.68 per square foot of living area. The land ranges in size from 2,850 to 4,250 square feet and have land assessments of \$1.44 per square foot.

For the second improvement, at 2614 square feet of living area, the board of review presented descriptions and assessment information on a total of three properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry or frame, multi-family dwellings with two and one-half or three baths and a full basement with one finished. The properties range: in age from 81 to 89 years; in size from 2,560 to 2,932 square feet of living area; and in improvement assessment from \$13.55 to \$15.13 per

square foot of living area. The land ranges in size from 5,695 to 7,510 square feet and have land assessments of \$1.44 per square foot. 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 PTAB finds the appellant has not met this burden.

As to parcel #1, the parties submitted a total of 17 properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #1, #2 #4, #5 and #9 and the board of review's comparables most similar to the subject in size, age, construction, design, and amenities. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are frame, two-story, multi-family dwellings located within the subject's neighborhood. The properties range: in age from 81 to 124 years; in size from 2,016 to 2,401 square feet of living area; and in improvement assessment from \$1.42 to \$16.74 per square foot of living area. In comparison, the subject's improvement assessment of \$14.17 per square foot of living area is within the range of these comparables. The remaining comparable was given less weight due to disparities in size and/or construction. The PTAB finds the board of review's comparables similar to the subject in land. These comparables range in size from 7,300 and 8,500 square feet and have land assessments of \$1.44 per square foot. In comparison, the subject has the same assessment of \$1.44 per square foot. 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 subject's assessment is not warranted.

As to parcel #2, the parties submitted a total of 16 properties suggested as comparable to the subject for each improvement. For the first improvement, the PTAB finds the board of review's comparables most similar to the subject in size, age, construction, design, and amenities. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are frame, two-story, single-family dwellings located within the subject's neighborhood. The properties range: in age from 82 to 91 years; in size from 736 to 800 square feet of living area; and in improvement assessment from \$22.33 to \$23.68 per square foot of living area. In

comparison, the subject's improvement assessment of \$16.52 per square foot of living area is below the range of these comparables. The remaining comparable was given less weight due to disparities in size, design, and/or construction.

As to the second improvement, the PTAB finds the appellant's comparable #3 and the board of review's comparables most similar to the subject in size, age, construction, design, and amenities. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are frame or masonry, two-story, multi-family dwellings located within the subject's neighborhood. The properties range: in age from 81 to 100 years; in size from 2,560 to 2,932 square feet of living area; and in improvement assessment from \$2.64 to \$15.13 per square foot of living area. In comparison, the subject's improvement assessment of \$9.82 per square foot of living area is below the range of these comparables. The remaining comparable was given less weight due to disparities in size. The PTAB finds the board of review's six comparables similar to the subject in land. These comparables range in size from 2,850 and 7,510 square feet and have land assessments of \$1.44 per square foot. In comparison, the subject has the same assessment of \$1.44 per square foot. 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 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

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerski

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: February 18, 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.