FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Timothy Howe
DOCKET NO.: 07-22655.001-R-1
PARCEL NO.: 14-07-211-007-0000

The parties of record before the Property Tax Appeal Board are Timothy Howe, the appellant, by attorney James A. DiChristofano of Law Offices of James A. DiChristofano 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:	$ 9,380
IMPR.:	$ 34,608
TOTAL:	$ 43,988

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story multi-family dwelling of masonry construction containing 1,886 square feet of living area. The dwelling is 98 years old, and it has two apartment units, a full, unfinished basement, central air conditioning, and two fireplaces.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story masonry or frame and masonry multi-family dwellings that range in age from 84 to 116 years old. The comparable dwellings range in size from 2,105 to 2,356 square feet of living area, and they have improvement assessments ranging from $9.86 to $14.71 per square foot of living area. The subject’s improvement assessment is $18.35 per square foot of living area. Limited data was submitted on three additional comparables. 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 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story

masonry multi-family dwellings that are either 98 or 103 years old. The dwellings range in size from 1,999 to 2,106 square feet of living area, and they have improvement assessments ranging from $18.96 to $19.87 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.

The Board gives little weight to three of the appellant’s comparables due to the lack of any descriptive evidence. Both parties presented assessment data and descriptive evidence on a total of eight equity comparables. The appellant's comparables numbered two and four differed from the subject in exterior construction, and the comparables numbered two and three were much larger than the subject. As a result, the appellant's comparables numbered two through four received reduced weight in the Board's analysis. The Board finds the appellant's comparable numbered one and the comparables submitted by the board of review were most similar to the subject in size and exterior construction. They were also very similar in 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 $9.86 to $19.87 per square foot of living area. The subject's improvement assessment of $18.35 per square foot of living area falls within 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 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.

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 18, 2010

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.