



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

APPELLANT: Thomas & Esther Kane
DOCKET NO.: 07-22904.001-R-1
PARCEL NO.: 14-20-302-010-0000

The parties of record before the Property Tax Appeal Board are Thomas & Esther Kane, the appellants, by attorney James A. Di Christofano, of Law Offices of James A. Di Christofano 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: \$ 20,177
IMPR.: \$ 48,908
TOTAL: \$ 69,085

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story dwelling of masonry construction containing 1,603 square feet of living area. The dwelling is 118 years old. Features of the home include two apartment units, a full, unfinished basement, and a one-car garage.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on seven comparable properties. On the grid analysis, four of the seven are described as one or two-story frame dwellings. Each is 118 years old, and each has a basement. One of the buildings has central air conditioning, but the appellants did not include any information concerning garages for these properties. Three comparables had no detailed description provided other than classification and neighborhood codes, size, and improvement assessment. The seven comparable dwellings are multi-family buildings, and they range in size from 1,610 to 2,000 square feet of living area. These properties have improvement assessments ranging from \$17.20 to \$23.85 per square foot of living area. The subject's improvement assessment is \$30.51 per square foot of living area. Based on this evidence, the appellants 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 three comparable properties consisting of two-story masonry dwellings that are either 98 or 112 years old. The dwellings range in size from 1,844 to 2,156 square feet of living area, and they have two or three apartment units. Two comparables have a full, unfinished basement, and one has a partial, finished basement. Two comparables have garages. These properties have improvement assessments ranging from \$30.44 to \$32.01 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 appellants contend 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 appellants have not met this burden.

Both parties presented assessment data on a total of ten equity comparables. The appellants' comparables numbered five, six, and seven received little weight in the Board's analysis, because the appellants did not provide enough information to indicate whether they were actually comparable to the subject property. Although it differed from the subject in exterior construction, the appellants' comparable numbered one was the same age as the subject, and it was also the most similar in size. Despite being the same age as the subject, the appellants' comparables numbered two through four were somewhat larger than the subject, and they also differed in exterior construction. The comparables submitted by the board of review had a masonry exterior like the subject, but they were also somewhat larger in size. In addition, the comparables numbered one and two by the board of review were twenty years newer than the subject. Although none of the comparables was sufficiently similar to the subject, the Board notes that all of the comparables submitted had improvement assessments that ranged from \$17.20 to \$32.01 per square foot of living area. The subject's improvement assessment of \$30.51 per square foot of living area falls within this range. The Board finds the subject's per square foot 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerski

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

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.