



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

APPELLANT: Colm Heaney
DOCKET NO.: 07-23937.001-R-1
PARCEL NO.: 14-29-228-050-0000

The parties of record before the Property Tax Appeal Board are Colm Heaney, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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: \$ 15,249
IMPR.: \$ 53,469
TOTAL: \$ 68,718

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,125 square foot land parcel with two improvements, totally four apartments therein. The first improvement consists of a two-story, 120-year old, frame, multi-family dwelling with 1,800 square feet of living area, while the second improvement consists of a two-story, 120-year old, frame dwelling with 968 square feet of living area.

The appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables located on the same Sidwell block as is the subject with two of the three properties on the same street, as is the subject. The properties were improved with a two-story, multi-family dwelling of frame or masonry exterior construction and a full basement. They range: in units from two to three apartments; in age from 108 to 123 years; in size from 3,422 to 4,598 square feet of living area; and in improvement assessments from \$14.41 to \$16.29 per square foot. The appellant's analysis indicated that the improvement assessment for property #3 was reduced from \$15.85 to

\$14.41 per square foot of living area. In addition, the appellant's pleadings employed the subject's total square footage of 2,768 square feet to reflect an improvement assessment of \$20.00 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney asserted that the subject property contains two improvements and that he commingled the square footage in his analysis because he did not believe that the properties would sell distinctly on the market.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$70,608. This assessment reflects an improvement assessment of the first building at \$31,141 or \$17.30 per square foot as well as an improvement assessment for the second building at \$24,218 or \$25.02 per square foot. Beyond this data, the board of review failed to submit any evidence in support of the subject's assessment. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative rested on the evidence submissions reflecting a detailed listing of each improvements' amenities on the submitted notes. He also testified that the county assessor as a matter of policy does not commingle the square footage of different structures.

After considering the testimony and/or arguments as well as reviewing 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 data, the Board finds the appellant has met this burden.

The Board finds that the comparables submitted by the appellant are most similar to the subject's first improvement in location, number of apartments, as well as improvement size and age to varying degrees. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$15.85 to \$16.29 per square foot of living area using the assessments reflected on the submitted assessor database printouts. The Board finds unsupported the appellant's assertion that comparable #3 had been accorded an assessment reduction at the board of review's level appeal without further documentation. The subject's improvement assessment for this first building at \$17.30 per square foot is above the range established by these comparables.

As to the subject's second improvement, the Board finds that the parties both failed to proffer similar comparables to support any alteration in the building's assessment.

As a result of this analysis, the Board finds the appellant has adequately demonstrated that the subject first dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted to that improvement assessment, solely.

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.