



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

APPELLANT: Kevin Turner
DOCKET NO.: 07-24926.001-R-1
PARCEL NO.: 14-28-100-033-0000

The parties of record before the Property Tax Appeal Board are Kevin Turner, the appellant, by attorney David C. Dunkin of Arnstein & Lehr 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: \$9,222
IMPR.: \$62,073
TOTAL: \$71,295

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of masonry construction that contains 1,696 square feet of living area. The dwelling is approximately 28 years old. Features of the home include a full basement improved with a recreation room, central air conditioning and one fireplace. The subject property has a 1,387 square foot site and is located in Chicago, Lake View Township, Cook County. The property is classified as a class 2-95 individually owned row house or townhouse under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties improved with three-story single family dwellings of frame and masonry construction that range in size from 1,683 to 2,028 square feet of living area. Each of the comparable dwellings is approximately 18 years old. Each comparable has a slab foundation, central air conditioning, one fireplace and a one-car attached or detached garage. The comparables also have the same classification code and neighborhood code as the subject property. The comparables have improvement assessments ranging from \$37,605 to \$40,015 or from

\$18.66 to \$22.77 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$35,531 or \$20.95 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$71,295 was disclosed. The subject has an improvement assessment of \$62,073 or \$36.60 per square foot of living area. The board of review presented descriptions and assessment information on three comparables improved with two-story single family dwellings of masonry construction each of which had 1,696 square feet of living area. The dwellings were approximately 28 years old. Features of each property included a full basement with a formal recreation room, central air conditioning and one fireplace. The comparables have the same classification code and neighborhood code as the subject property. These properties have improvement assessments ranging from \$59,735 to \$62,068 or from \$35.22 to \$36.60 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 finds the comparables submitted by the board of review were practically identical to the subject in location, style, size, exterior construction, age and features. These comparables have an improvement assessments ranging from \$35.22 to \$36.60 per square foot of living area. The subject has an improvement assessment of \$36.60 per square foot of living area, which is within the range of the best comparables in the record. The appellant's comparables differed from the subject in style, with each being a three-story dwelling, and exterior construction. Additionally, each was inferior to the subject with a slab foundation. Based on this record 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: March 23, 2012

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.