FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Boler
DOCKET NO.: 07-25006.001-R-1
PARCEL NO.: 02-17-400-039-0000

The parties of record before the Property Tax Appeal Board are John Boler, the appellant, by attorney Joseph G. Kusper, of Storino Ramello & Durkin in Rosemont; 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:	$ 10,454
IMPR.:	$ 53,750
TOTAL:	$ 64,204

Subject only to the State multiplier as applicable.

ANALYSIS

The record disclosed that the subject property consists of two dwellings sited on a single 43,560 square foot parcel. The appellant's petition indicates that the multi-family dwelling containing 1,560 square feet of living area is the subject of this appeal. The subject improvement consists of a 101-year-old, two-story multi-family dwelling of frame construction containing two full bathrooms, a partial-unfinished basement, central air-conditioning, a fireplace and a two-car detached garage. The second dwelling consists of a one-story, single-family dwelling of frame construction containing 659 square feet of living area.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellant also submitted a two-page brief, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and

a copy of the board of review's decision. Based on the appellant's documents, the three suggested comparables consist of one or one and one-half story, single-family dwellings of frame, masonry or frame and masonry construction located within several blocks of the subject. The improvements range in size from 2,665 to 4,028 square feet of living area and range in age from 54 to 58 years old. The comparables contain two, two and one-half or three full bathrooms, a partial-finished or unfinished basement and a fireplace. One comparable has central air-conditioning and two comparables have a two-car attached garage. The improvement assessments range from $16.67 to $18.12 per square foot of living area. Based on the evidence submitted, 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 total improvement assessment of $53,750 was disclosed. Of the total improvement assessment, $36,167 or $23.18 per square foot of living area is allocated to the improvement at issue in this appeal. The board also submitted descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with one or one and one-half story, single-family dwellings of frame or masonry construction. The improvements range in size from 771 to 936 square feet of living area and range in age from 48 to 84 years old. The comparables contain one full bathroom and a two-car garage. Three comparables have a full-finished or unfinished basement. The improvement assessments range from $25.27 to $27.42 per square foot of living area. Based on the evidence presented, 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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The appellant submitted three properties similar to the subject in location but with many variations in size of living area, design and/or classification. The appellant's three suggested comparables have improvement assessments ranging from $16.67 to $18.12 per square foot of living area. The subject's per square foot improvement assessment of $23.18 falls above the range established by these properties. However, the Board finds these properties differ significantly from the subject in improvement size, design as well as classification. After considering adjustments, as well as other differences in the appellant's suggested comparables when compared to the subject, the Board

finds the evidence submitted by the appellant does not support a change in the subject's current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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: September 23, 2011

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.