



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

APPELLANT: Tim Condon
DOCKET NO.: 07-25039.001-R-1
PARCEL NO.: 13-36-202-018-0000

The parties of record before the Property Tax Appeal Board are Tim Condon, the appellant, by attorney Daniel R. Fusco of Rock, Fusco & Associates, LLC 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: \$7,302
IMPR.: \$45,323
TOTAL: \$52,625

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 3,113 square feet of living area. The dwelling is 8 years old. Features include a full basement, finished as an apartment, and central air conditioning.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as multi-family frame or masonry dwellings that range in age from 108 to 128 years old. The comparable dwellings range in size from 3,240 to 3,623 square feet of living area. The appellant did not include any data concerning garages, air conditioning or basements for the comparables. The comparables have improvement assessments ranging from \$30,136 to \$35,808 or from \$8.32 to \$10.75 per square foot of living area. The subject's improvement assessment is \$45,323 or \$14.56 per square foot of living area. 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 three comparable properties consisting of two-story masonry dwellings that range in size from 2,256 to 2,856 square feet of living area. The comparables are either 7 or 8 years old. Features include full basements. Two of the comparables have finished basements; one is finished into an apartment and the other is finished into a recreation room. Two of the comparables have central air conditioning and two have two-car garages. The properties have improvement assessments ranging from \$40,580 to \$46,859 or from \$16.41 to \$17.99 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 most similar to the subject in age and the comparables submitted by the appellant were most similar in size. The appellant failed to provide information concerning the comparable's basement area, possible basement finish, design or style as to number of stories and garage data. Due to the lack of information for comparing to the subject, these comparables received diminished weight in the Board's analysis.

The parties to the appeal submitted a total of six comparables for the Board to consider in its analysis. As stated above, the appellant's suggested comparables were most similar to the subject in size, but differed significantly from the subject in age. The subject is 8 years old while the three appellant comparables range in age from 108 to 128 years old. These comparables had improvement assessments that ranged from \$8.32 to \$10.75 per square foot of living area. The subject's improvement assessment of \$14.56 per square foot of living area is above the range established by the appellant's comparables which can be explained by the significant age difference between the subject and the appellant's comparables. The Board finds board of review comparable number one to be most similar to the subject. This comparable is a two-story masonry dwelling similar to the subject and has a full basement finished as an apartment similar to the subject. This property is 7 years old and has an improvement assessment of \$16.41. The subject's improvement assessment of \$14.56 per square foot of living area is below that of the most similar comparable.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject's improvements were inequitably assessed. Therefore, no reduction is 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

Mario M. Louie

Member

J.R.

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: May 24, 2013

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.