



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

APPELLANT: Jerome Larkin
DOCKET NO.: 07-25884.001-R-1
PARCEL NO.: 05-34-113-026-0000

The parties of record before the Property Tax Appeal Board are Jerome Larkin, 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 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: \$ 21,125
IMPR.: \$ 88,800
TOTAL: \$ 109,925

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with an 85-year old, two-story, frame, single-family dwelling. It is situated on an 8,383 square foot lot. Features include two and one half-baths, five bedrooms, central air conditioning, a partial, unfinished basement, and a detached two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables. The properties are improved with a two-story, frame, single-family dwelling, all of which are located in the subject's neighborhood. They range: in age from 85 to 119 years; in size from 3,144 to 3,834 square feet of living area; and in improvement assessment from \$18.03 to \$24.06 per square foot of living area. Amenities for the suggested comparable properties include two or two and one half-baths, a full, unfinished basement, central air conditioning for two properties, one or two fireplaces and a two-car garage.

The appellant also argued that the county incorrectly listed the subject's square footage of living area as 3,552 square feet. The appellant's petition, however, indicated that the subject contained 3,552 square feet of living area. As evidence of the incorrect square footage, the appellant submitted an unsigned survey of the subject with no verified square footage calculations indicating that the correct square footage of the subject is 3,081 square feet of living area. Furthermore, this survey is dated October 20, 1993. The appellant also enclosed unexecuted stipulations for this property for the 2004, 2005 and 2006 tax years as evidence that the square footage was incorrect. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$88,800 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data, as well as black and white photographs, relating to four suggested comparables located within the subject's neighborhood, one of which is located within a one-quarter mile radius of the subject. The properties are improved with a two-story, masonry, frame or stucco, single-family dwelling. They range: in age from 69 to 104 years; in size from 2,419 to 3,276 square feet of living area; and in improvement assessment from \$27.51 to \$32.91 per square foot of living area. Amenities for the properties include two and one half to two and two half-baths, four or five bedrooms, a full, finished or unfinished basement, central air conditioning, one or two fireplaces, and a one and one-half or two-car garage. Based on this evidence, the board 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 first issue before the Board is the subject's square footage. The Board finds the appellant failed to submit sufficient evidence to establish that the subject contains 3,081 square feet of living area. Regardless of the fact that the survey is outdated and unsigned, the Board finds that the survey supports the county's square footage calculation. Without further detailed evidence, the Board accepts its square footage calculations based on the survey, as well as the county's property characteristic card which is supported by the appellant's own petition, as evidence that the subject contains 3,552 square feet of living area. Therefore, the Board finds that the subject's improvement assessment is \$25.00 per square foot of living area.

The appellant also 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 parties submitted a total of seven comparable properties for the Board's consideration. The Board finds that comparables #1 through #3 submitted by the appellant as well as comparable #4 submitted by the board of review are most similar to the subject in exterior construction, design, improvement size, and/or location. They are two-story, frame, single-family dwellings containing between 3,144 and 3,834 square feet of living area. In analysis, the Board accorded the most weight to these comparables. These comparables ranged in improvement assessment from \$18.03 to \$27.51 per square foot of living area. The subject's improvement assessment at \$25.00 per square foot is within the range established by these comparables. Additionally, no weight was given to the unexecuted stipulations from the previous triennial period.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, 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 parties disclosed that properties located in the same area are not assessed at identical levels, all 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 property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and 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

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: September 21, 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.