



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

APPELLANT: Colm Heaney
DOCKET NO.: 07-25916.001-R-1
PARCEL NO.: 14-20-423-030-0000

The parties of record before the Property Tax Appeal Board are Colm Heaney, the appellant(s), 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: \$15,728
IMPR.: \$45,565
TOTAL: \$61,293

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,100 square foot parcel of land improved with two buildings. Improvement #1 is a 121 year old, two-story, frame and masonry, multi-family dwelling containing 1,280 square feet of living area and two baths. Improvement #2 is a 111 year old, two-story, masonry, multi-family dwelling containing 1,144 square feet of living area and two baths. The appellant argued, via counsel, unequal treatment in the assessment process of the improvement as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information on a total of three properties suggested as comparable and located in the subject's neighborhood. The properties are described as two or three-story, masonry or frame, multi-family dwellings. Features include three or five and five half baths, air conditioning for one property, and, for all the properties, full basements with two finished. The properties range: in age from 7 to 121 years; in size from 3,351 to 10,976 square feet of living area; and in improvement assessments from

\$12.49 to \$17.04 per square foot of living area. The appellant combined the subject's two improvements for a total square footage of 2,424 square feet 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 improvement #1 assessment of \$33,218 or \$25.94 per square foot of living area and improvement #2 of \$14,525 or \$12.70 per square foot of living area were disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information one suggested comparable for each improvement. The comparable is described as a two-story, frame and masonry, multi-family dwelling with two baths, a fireplace, air conditioning, and a full basement. The property 106 years old, contains 1,944 square feet of living area, and has an improvement assessment of \$24.48 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 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 met this burden.

The parties submitted a total of four properties suggested as comparable to both improvements. The PTAB finds the board of review's comparable and the appellant's comparables #2 and #3 are the most similar to the subject in design, size, construction, and/or age. These properties are masonry or frame, two or three-story, multi-family dwellings located within the subject's neighborhood. The properties range: in age from 106 to 121 years; in size from 1,944 to 3,906 square feet of living area; and in improvement assessments from \$16.88 to \$24.48 per square foot of living area. In comparison, the subject's improvement #1 assessment of \$25.94 per square foot of living area is above the range of these comparables while improvement #2's assessment of \$12.70 is below the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment for improvement #1 is not supported and a reduction in improvement #1's assessment 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: March 22, 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.