FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Colm Heaney
DOCKET NO.: 07-25918.001-R-1
PARCEL NO.: 14-29-109-036-0000

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 ***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:	$19,332
IMPR.:	$54,512
TOTAL:	$73,844

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 3,111 square feet of land, which is improved with a 115 year old, two-story, frame, multi-family building containing four dwelling units and 3,709 square feet of living area. The building's amenities include three baths, a partial finished basement, and a two-car garage. The appellant's pleadings state that the subject does not have air conditioning, while the appellant's grid sheet states that it does have air conditioning. The appellant's appeal is based on unequal treatment in the assessment process.

In support of the equity argument, the appellant, via counsel, submitted descriptive and assessment information on three properties suggested as comparable to the subject. These properties are described as two-story or three-story, frame or masonry, multi-family buildings that range in age from 10 to 125 years old, and in size from 3,207 to 5,915 square feet of living area. The suggested comparables have either a partial unfinished basement or a slab. The buildings have from two and two one-half to four baths. Additionally, all of the suggested comparables have air conditioning, and one has a two-car garage. These suggested comparables have improvement assessments ranging from $10.29 to $13.24 per square foot of living area. Based on this

evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $73,844 was disclosed. In support of the subject's assessment, the board of review presented descriptive and assessment information on four properties suggested as comparable to the subject. These properties are described as two-story, frame, multi-family buildings that range in age from 113 to 118 years old, and in size from 3,564 to 3,828 square feet of living area. The suggested comparables have either a full finished basement or a full unfinished basement. The buildings have from three to three and one-half baths. Additionally, three of the buildings have air conditioning, and three have a two-car garage. These suggested comparables have improvement assessments ranging from $15.42 to $17.53 per square foot of living area. The subject's assessment is $14.70 per square foot of living area. Additionally, the board of review's grid sheet states that the subject has air conditioning. 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 (the "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 this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property."Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing Du Page Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment date, the Board finds that the appellant has not met this burden.

Initially, the Board finds that the subject has air conditioning. The appellant's grid sheet and the board of review's grid sheet both stated as such. The appellant's statement in the pleadings that the subject does not have air conditioning was not supported by any evidence, including the appellant's own grid sheet.

The Board finds that Comparable #1 submitted by the appellant, and all of the comparables submitted by the board of review were

most similar to the subject in location, size, style, exterior construction, features, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $10.29 to $17.53 per square foot of living area. The subject's improvement assessment of $14.70 per square foot of living area is within the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that 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.

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: August 28, 2012

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.