



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

APPELLANT: Dan Marsh
DOCKET NO.: 07-25975.001-R-1
PARCEL NO.: 14-28-313-050-0000

The parties of record before the Property Tax Appeal Board are Dan Marsh, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$ 26,206
IMPR.: \$103,934
TOTAL: \$130,140

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 4,853 square feet of land that is improved with a 105 year old, three-story, masonry, multi-family dwelling that contains 5,130 square feet of living area. The subject contains four baths, a full unfinished basement, and a two-car garage. The appellant, via counsel, argued that there was unequal treatment in the assessment process.

In support of the equity argument, the appellant submitted descriptive and assessment information on four comparable properties described as two-story or three-story, masonry, multi-family dwellings that range in age from 108 to 118 years old, and in size from 4,724 to 5,544 square feet of living area. The dwellings have from three to four and one-half baths. One building has air conditioning, and two properties have a two-car garage. All of the buildings have a full unfinished basement. The comparables have improvement assessments ranging from \$15.24 to \$17.52 per square foot of living area. Based on this evidence, 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 final assessment of \$130,140 was

disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four suggested comparables located within two blocks of the subject. The properties consist of three-story, masonry, multi-family dwellings that range in age from 113 to 123 years old, and in size from 4,440 to 5,196 square feet of living area. These comparables have from three to six baths. Two of the properties have a two-car garage. All of the properties have a full unfinished basement. These comparables have improvement assessments ranging from \$20.60 to \$23.52 per square foot of living area. The subject's improvement assessment is \$20.26 per square foot of living area. 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 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. 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, 22 (1989)); 86 Ill. Admin. Code § 1910.63(e). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds that Comparable #4 submitted by the appellant, and Comparables #1 and #4 submitted by the board of review 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 \$17.52 to \$23.52 per square foot of living area. The subject's improvement assessment of \$20.26 per square foot of living area is within the range established by the most similar comparables. 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 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.

Donald 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: June 22, 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.