FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Larry Martin
DOCKET NO.: 07-26065.001-R-1
PARCEL NO.: 09-35-405-011-0000

The parties of record before the Property Tax Appeal Board are Larry Martin, the appellant(s), by attorney Howard W. Melton, of Howard W. Melton and Associates 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:	$11,328
IMPR.:	$50,084
TOTAL:	$61,412

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 8,850 square foot parcel of land improved with a 79-year old, two-story, masonry, single-family dwelling. The improvement contains 1,916 square feet of living area, and two and one-half baths. Additional features include one fireplace, a full unfinished basement, and a one and one-half car garage. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of four properties suggested as comparable. The properties are located on the subject's block. The properties are improved with frame, masonry, or frame and masonry, single-family dwellings. The properties range in age from 81 to 90 years and contain from 2,018 to 2,244 square feet of living area with one and one-half to two baths. The improvement assessments range from $17.20 to $21.91 per square foot of living area. The subject's improvement assessment is $26.14 per square foot of living area. The properties also contain: air conditioning for two properties, one

fireplace for three properties, one full unfinished basement for one property, and one or two-car garage areas for three properties. 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 assessment of $50,084 or $26.14 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable three of which are within one-quarter mile of the subject. The properties are improved with two-story, masonry, single-family dwellings. The properties range in age from 66 to 82 years and in size from 1,776 to 2,080 square feet of living area and have one and one-half to two full baths. The properties also include full basements one of which is finished with a formal recreation room, air conditioning for one property, one or two fireplaces for three properties, and and one to two car garage areas for three properties. The properties have improvement assessments ranging from $26.08 to $27.22 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 PTAB finds the appellant has not met this burden.

The parties presented a total of eight properties suggested as comparable to the subject. The PTAB finds the board of review's comparables #2 #3 and #4 most similar to the subject in improvement size, design, proximity, exterior construction, and age. These comparables ranged in improvement assessments from $26.08 to $27.22 per square foot. The subject's improvement assessment of $26.14 per square foot of living area is within the range established by these comparables. Despite the close proximity of the appellant's comparable properties, the Board accorded them diminished weight due to a disparity in design, exterior construction and a lack of descriptive basement information for three of the properties. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds that the appellant has not demonstrated that the subject is inequitably assessed. The Board finds that the subject's per square foot improvement assessment is supported and a reduction in the improvement 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.