



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

APPELLANT: Richard Soens
DOCKET NO.: 07-26651.001-R-1
PARCEL NO.: 13-06-105-013-0000

The parties of record before the Property Tax Appeal Board are Richard Soens, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$11,593
IMPR.: \$24,352
TOTAL: \$35,945

Subject only to the State multiplier as applicable.

ANALYSIS

The subject of this appeal is a dwelling located on Parcel Index Number (PIN) 13-06-105-013-0000, also known as 6364 N Newark Avenue, Chicago, Illinois. The parcel is located in Jefferson Township.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on twelve comparable properties described as one-story frame or masonry dwellings that range in age from 51 to 94 years old. The comparable dwellings range in size from 860 to 985 square feet of living area. The comparables have improvement assessments ranging from \$20.58 to \$25.48 per square foot of living area. The appellant's equity grid analysis describes the subject property as an 83-year old one-story frame residence containing 697 square feet of living area. The improvement assessment is listed as \$19,793 or \$28.40 per square foot of living area. However, the subject property is identified on the equity grid and attached letter from the appellant's attorney as being on parcel 13-06-105-015-0000 with a street address of 6352 N Newark Avenue Chicago. The property description information on the appellant's evidence matches the description of a property located on parcel number 13-06-105-015-0000 and the assessment breakdown does not match the breakdown of land and improvement

assessment for parcel number 13-06-105-013-0000 as provided by the Cook County Board of Review.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$35,945 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of 1.5-story frame and masonry dwellings that range in age from 73 to 84 years old. The dwellings range in size from 2,122 to 2,495 square feet of living area. Features include full unfinished basements. These properties have improvement assessments ranging from \$15.77 to \$17.57 per square foot of living area. Although the board of review's equity grid described the subject property as a one-story frame and masonry dwelling containing 910 square feet of living area, the board of review attached the assessor's property characteristic sheet for parcel 13-06-105-013-0000 which indicated the dwelling was a 1.5-story multi-family dwelling of 2,895 square feet of living area.

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 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 not met this burden.

The appellant filed an appeal petition to the Property Tax Appeal Board for a subject property located at 6364 N Newark Avenue in Chicago, Illinois and situated on parcel number 13-06-105-013-0000. The evidence in support of the appellant's argument of assessment inequity is compared to a one-story frame single-family dwelling located at 6352 N Newark Avenue. The Parcel Index Number (PIN) as found on the appellant's evidence is 13-06-105-015-000 and the 2007 tax year assessment is broken down as: Land \$15,776, Improvement \$19,793 for a Total Assessment of \$35,945. Attached to the original appeal petition is a copy of the 2007 Cook County Board of Review notice of assessment change for parcel number 13-06-105-013-0000 which indicated a revised assessment of \$35,945. There is no board of review notice of assessment change in the record for parcel 13-06-105-015-0000.

After reviewing the evidence submitted by both parties the Property Tax Appeal Board finds that the appellant has not presented clear and convincing documented evidence that the subject property located on appealed parcel number 13-06-105-013-0000 is inequitably assessed. Therefore, the board finds that 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.

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: February 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.