



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

APPELLANT: Dennis Ahrens
DOCKET NO.: 07-27712.001-R-1 through 07-27712.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dennis Ahrens, the appellant(s), by attorney David R. Bass, of Thompson Coburn LLP in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-27712.001-R-1	01-27-203-004-0000	16,919	31,740	\$48,659
07-27712.002-R-1	01-27-203-005-0000	15,794	47,611	\$63,405

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two parcels of land totaling 102,231 square feet and improved with a 31-year old, one-story, masonry, single-family dwelling containing 5,136 square feet of living area, three and two-half baths, two fireplaces, and a full, finished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information on a total of four properties suggested as comparable. The properties are described as one-story, frame or masonry, single-family dwellings. Features include between two and one-half and four baths, two or three fireplaces, air conditioning for three properties, and, for all properties, partial basements with one finished. The properties range: in age from 23 to 36 years; in size from 4,655 to 5,471 square feet of living area; and in improvement assessments from \$13.61 to \$15.46 per square foot 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 assessment of \$84,745 or \$16.50 per square foot of living area was disclosed. In support of the subject's assessment, the board of review submitted descriptions and assessment information on three properties suggested as comparable. The properties are described as one-story, masonry, single-family dwellings. Features include between two and one-half and three and two-half baths, two fireplaces, air conditioning for three properties, and, for all properties, full basements with one finished. The properties range: in age from 24 to 26 years; in size from 3,424 to 3,930 square feet of living area; and in improvement assessments from \$17.28 to \$20.58 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). A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). After an analysis of the assessment data, the PTAB finds the appellant has met this burden.

The parties presented a total of seven properties suggested as comparable. The PTAB finds the appellant's comparables #1, #2, and #4 most similar to the subject in size, design, construction and/or age. The properties range: in age from 23 to 36 years; in size from 4,655 to 5,471 square feet of living area; and in improvement assessments from \$13.61 to \$15.46 per square foot of living area. In comparison, the subject's improvement assessment of \$16.50 per square foot of living area is above the range of these comparables. Therefore, 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 is not supported and a reduction in the improvement 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.



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: December 21, 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.