FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Bill White
DOCKET NO.: 07-28133.001-R-1
PARCEL NO.: 14-32-207-020-0000

The parties of record before the Property Tax Appeal Board are Bill White, the appellant, 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 ***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:

LAND:	$ 24,641
IMPR.:	$ 97,843
TOTAL:	$ 122,484

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 2,976 square feet of land improved with a 118-year old, three-story, masonry, multi-family dwelling with two apartments therein. The improvement contains 5,120 square feet of living area as well as five bathrooms, a full basement, three fireplaces, and a two-car garage.

The appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal.

The property in this appeal was the subject of an appeal before the Property Tax Appeal Board for the prior year under Docket #06-29474-R-1. In that appeal, the Board reached a decision based upon equity and the weight of the evidence in the record as presented by the parties to the appeal. Pursuant to the Official Rules of the Property Tax Appeal Board, evidence from both parties in support of their respective opinions of the equity of the assessment was requested.

The appellant submitted the same equity analysis consisting of three equity comparables, while the board of review failed to

submit any equity evidence in support of the subject's assessment.

After considering the record as well as reviewing 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 data, the Board finds the appellant has met this burden.

The Board finds from its analysis of the record that the evidence in this appeal is significantly no different from that of the prior tax year, only an absence of equity evidence from the board of review. Since no new evidence was presented to warrant a change from the previous year's decision, the Board finds that the assessment as established in the prior year's appeal is appropriate.

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: February 18, 2011

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.