



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

APPELLANT: James Masterson
DOCKET NO.: 07-28187.001-R-1
PARCEL NO.: 14-33-308-032-0000

The parties of record before the Property Tax Appeal Board are James Masterson, 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 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: \$ 23,647
IMPR.: \$ 95,543
TOTAL: \$ 119,190

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,856 square foot parcel of land improved with two improvements. Improvement #1 is a 118-year old, two-story, masonry, multi-family dwelling containing 1,920 square feet of living area. It contains five apartments with a total of five bedrooms, two full baths, one fireplace and central air conditioning. Improvement #2 is a 118-year old, one-story, frame, single-family dwelling containing 900 square feet of living area. Amenities include two bedrooms, one full bath and central air conditioning. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument for Improvement #1, the appellant submitted descriptive data and assessment information on a total of three properties suggested as comparable and located within a one block radius of the subject. The properties are described as three-story, masonry, multi-family dwellings. Amenities include two or three apartments with three full baths, a full, unfinished basement, central air conditioning for two properties, three fireplaces for one property and a detached two-

car garage for two properties. The properties range: in age from 107 to 118 years; in size from 3,126 to 3,672 square feet of living area; and in improvement assessment from \$27.10 to \$30.90 per square foot of living area. No suggested comparables were submitted for Improvement #2. 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 total assessment of \$119,190 was disclosed. The evidence shows that Improvement #1 has an improvement assessment of \$62,979 or \$32.80 per square foot of living area and Improvement #2 has an improvement assessment of \$32,564 or \$36.18 per square foot of living area. In support of the subject's assessment, the board of review presented the property characteristic printouts for the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant stated that the board of review did not submit any comparables or rebut the appellant's evidence.

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.

As to Improvement #1, the appellant submitted a total of three properties suggested as comparable to the subject. The Board finds these properties similar in some characteristics, such as location and construction, however, the suggested comparables vary from the subject in square footage of living area, design and amenities. These properties are three-story, masonry, multi-family dwellings located within the subject's neighborhood. The properties range: in age from 107 to 118 years; in size from 3,126 to 3,672 square feet of living area; and in improvement assessment from \$27.10 to \$30.90 per square foot of living area. In comparison, the subject's Improvement #1 improvement assessment of \$32.80 per square foot of living area is slightly above the range of these comparables. However, after considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment for Improvement #1 is supported and a reduction in the improvement assessment is not warranted.

As to Improvement #2, neither party submitted any properties suggested as comparable. Therefore, the Board finds the appellant failed to show Improvement #2 was inequitably assessed and a reduction in the improvement assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.

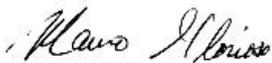


Chairman



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: 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.