FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Lorraine Maloy
DOCKET NO.: 07-28188.001-R-1
PARCEL NO.: 14-32-209-047-0000

The parties of record before the Property Tax Appeal Board are Lorraine Maloy, 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:	$ 20,494
IMPR.:	$ 82,015
TOTAL:	$ 102,509

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a three-story, frame multifamily dwelling. It is 102 years old and contains 5,142 square feet of living area. Features include a full finished basement, central air conditioning, two fireplaces, and five baths. The subject has a classification code of 2-09 under the Cook County Real Property Assessment Classification Ordinance.

The appellant, via counsel, contends assessment inequity. In support of the assessment inequity argument, the appellant appeared before the Property Tax Appeal Board and submitted information on three suggested comparable properties located in the subject's neighborhood. The suggested comparables are masonry constructed, three-story, multifamily dwellings located in the subject property's neighborhood. They range in age from 103 to 118 years old and range in size from 4,230 to 6,168 square feet of living area. Features include: a full basement, four to six baths, and one fireplace. These comparables have improvement assessments that range from $4.59 to $14.29 per square foot of building area. The subject's improvement assessment is $82,015 or $15.95 per square foot of building area. Based on this evidence,

the appellant requested a reduction in the subject property's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of $102,509 was disclosed. To demonstrate the subject was correctly assessed, the board of review presented descriptions and assessment information regarding four suggested comparable properties consisting of three-story, masonry, multifamily dwellings located within the subject property's neighborhood code. The suggested comparables range in age from 108 to 113 years old and range in size from 5,037 to 5,912 square feet of living area. Features include: a full or partial basement, central air conditioning for two properties, and a two or three car garage for three properties. These properties have improvement assessments that range from $16.60 to $18.82 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant indicated that the board of review's suggested comparables are located a minimum of one-quarter mile from the subject while the appellant's comparables are located on the subject's street or Sidwell block. In addition, the rebuttal indicated the board of review's comparables are all older than the subject.

At hearing, the appellant's attorney argued that the subject's assessment should be reduced as the subject's 2010 assessment was lowered, pursuant to Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979) wherein the court found, "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". The board of review's representative argued that 2010 is in a different triennial period than 2007 and therefore the Hoyne Savings and Loan Association case is not applicable. In addition, the board of review's representative stated, without objection, that the appellant's suggested comparable #3 had a 2007 improvement assessment of $88,140, or $14.29 per square foot 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant argued assessment inequity 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds the appellant

has not demonstrated unequal treatment by clear and convincing evidence.

The record contains descriptions and assessment information on seven comparables submitted by the parties. The Board finds the board of review comparables #2, #3, and #4 are the most similar to the subject property in age, size, and amenities. These comparables have improvement assessments of $16.60 to $18.28 per square foot of building area. The subject has an improvement assessment of $15.95 per square foot of living area which falls below the range established by the most similar comparables. Based on this record the Board finds a reduction in the subject's assessment based on assessment inequity is not justified.

Additionally the Board finds no reduction is warranted pursuant to the Hoyne Savings & Loan Assoc. decision. The Board finds that 2007 and 2010 are in different triennial assessment periods. Moreover, the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 properties was 16% in 2007 and was 10% in 2010. Therefore, the Board finds no reduction in the subject's 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: September 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.