



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

APPELLANT: Patrick McTague
DOCKET NO.: 08-20712.001-R-1
PARCEL NO.: 10-24-402-004-0000

The parties of record before the Property Tax Appeal Board are Patrick McTague, the appellant(s); 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: \$12,920
IMPR.: \$29,856
TOTAL: \$42,776

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 8,500 square foot parcel of land improved with two buildings. Improvement #1 is a 117-year old, two-story, masonry, multi-family dwelling containing 1,408 square feet of living area and improvement #2 is a 117-year old, two-story, frame, multi-family dwelling containing 1,080 square feet of living area. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant, via counsel, submitted information on a total of three properties suggested as comparable and located within four blocks of the subject. The properties contain are described as masonry, frame, or frame and masonry, multi-family dwellings with two baths. The properties range: in age from 79 to 119 years; in size from 1,770 to 3,620 square feet of living area; and in improvement assessments from \$17,875 to \$37,996. The documentation shows that the appellant's suggested comparable #1 has two improvements on the parcel. 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 #1 assessment of \$24,259 or \$17.22 per square foot of living area and improvement #2 of \$22,788 or \$21.10 per square foot of living area were disclosed. In support of the subject's assessment, the board of review presented copies of the property record card prior to the reduction given at the board of review level and a file from the board of review level hearing. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant argued that all the comparable properties submitted are similar to the subject in that they all contain a coach house. Mr. McTague asserted that some of the second coach houses are not acknowledged on the board of review's records. Mr. McTague asserted that for comparables #2 and #3, he is personally aware that each of those properties contain two improvements, but that there is no record for a second parcel or a second improvement for these two properties. He testified that we was unable to find any other documents to support the assessed value on the multiple improvements.

The board of review's representative, Michael Terebo, testified that the subject property contains two improvements. He testified that each improvement is valued separately and then added together, with the land, for the total assessed value.

The PTAB left the record open after this hearing to receive from the board of review the county printouts for the subject property and the appellant's comparable properties. The board of review provided some of these documents and a review shows the appellant's suggested comparable #1, with the two improvements, has improvement assessments for improvement #1 of \$12.04 per square foot of building area and for #2 of \$11.43 per square foot of living area. This creates an improvement assessment range for the suggested comparables of \$11.43 to \$16.83 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 this appeal. The Board further finds a reduction in the subject's assessment is 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 met this burden.

As to improvement #1, the appellant submitted a total of three properties suggested as comparable to the subject. The PTAB finds these comparable similar to the subject. These properties are masonry, frame or frame and masonry, multi-family dwellings

located within four blocks of the subject. The properties range: in age from 79 to 119 years; in size from 1,770 to 3,620 square feet of living area; and in improvement assessments from \$11.43 to \$16.83 per square foot of living area. In comparison, the subject's improvement #1 assessment of \$17.22 per square foot of living area is above the range of these comparables. 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 improvement #1's assessment is warranted.

As to improvement #2, the appellant submitted a total of three properties suggested as comparable to the subject. The PTAB finds these similar to the subject. These properties are masonry, frame or frame and masonry, multi-family dwellings located within four blocks of the subject. The properties range: in age from 79 to 119 years; in size from 1,770 to 3,620 square feet of living area; and in improvement assessments from \$11.43 to \$16.83 per square foot of living area. In comparison, the subject's improvement #2 assessment of \$21.10 per square foot of living area is above the range of these comparables. 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 Improvement #2'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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J.R.

Acting 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 23, 2011

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.