FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Hank
DOCKET NO.: 08-21903.001-R-1 through 08-21903.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are John Hank, the appellant, by attorney Lisa A. Marino, of Marino & Assoc., PC in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-21903.001-R-1	09-26-426-003-0000	$11,296	$62,558	$73,854
08-21903.002-R-1	09-26-426-004-0000	$6,200	$776	$6,976

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two parcels containing 8,825 square feet and 5,000 square feet of land respectively. The property is improved with a 2-story dwelling of masonry construction containing 2,539 square feet of living area. The dwelling is 104 years old. Features of the home include a partial unfinished basement, central air conditioning and a fireplace. The property is located in Park Ridge, Maine Township, Cook County.

The appellant's appeal is based on assessment equity and contention of law.[1] The appellant submitted information on three comparable properties described as 2-story dwellings of frame, masonry, or stucco construction that ranged in size from 2,795 to 3,372 square feet of living area. The dwellings range in age from 94 to 122 years. Each has the same neighborhood code as the subject property. The comparables feature full or partial basements, one with finished area, and 2-car garages. Two feature fireplaces and one has central air conditioning. The comparables have improvement assessments ranging from $52,686 to $71,520 or from $18.85 to $21.21 per square foot of living area.

[1] The appellant did not submit any argument or evidence regarding the contention of law issue. Therefore, it will not be considered in this decision.

The subject's improvement assessment is $62,558 or $24.64 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $51,669 or $20.35 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with 2-story dwellings of masonry construction that range in size from 2,247 to 2,589 square feet of living area. The dwellings range in age from 83 to 88 years. Each has the same neighborhood code as the subject property. Features of the comparables include full unfinished basements. Three comparables feature fireplaces, two have 2-car garages and one has central air conditioning. These properties have improvement assessments ranging from $61,897 to $66,159 or from $25.15 to $27.55 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 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 met this burden.

The appellant's comparables received less weight in the Board's analysis due to differences with the subject in exterior construction, size and/or features. The Board finds the board of review comparables are the most similar to the subject in size and exterior construction. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $25.15 to $27.55 per square foot of living area. The subject's improvement assessment of $24.64 per square foot of living area is below the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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: May 24, 2013

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.