



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

APPELLANT: Harry Teehan
DOCKET NO.: 08-21919.001-R-1
PARCEL NO.: 28-30-403-010-0000

The parties of record before the Property Tax Appeal Board are Harry Teehan, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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: \$ 3,249
IMPR.: \$ 20,262
TOTAL: \$ 23,511

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story, mixed-use and multi-family building of frame construction. The building is 37 years old and contains 1,723 square feet of building area. Features of the building include four apartment units, a commercial unit, central air conditioning, a partial unfinished basement, and a three-car garage.¹ The subject is classified as a class 2-12 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Tinley Park, Bremen Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on five

¹ On their respective equity grids, both parties agreed on the property characteristics of the subject property as shown above. The appellant also provided a property characteristic sheet dated March 4, 2009 which confirmed the appellant's version of the subject's property characteristics. The board of review also provided a property characteristic sheet dated April 5, 2010 which contradicted the property characteristics listed on the board of review's own grid analysis. On the property characteristic sheet dated April 5, 2010, the subject is listed as being one and one-half story with 2,024 square feet of living area, having a full unfinished basement, and not having central air conditioning. Since both parties agreed on the subject's property characteristics on their respective grids, the Board finds that the information shown on the grids is considered accurate for this appeal.

comparable properties described as two-story, mixed-use and multi-family buildings of frame, masonry, or frame and masonry construction. The comparables have the same neighborhood and classification codes as the subject. The comparable buildings range in age from 7 to 101 years and contain from 1,620 to 2,600 square feet of building area. Each building has three or four apartment units and one or two commercial units. One building has a crawl-space foundation, and the other four have unfinished basements, either full or partial. Four buildings have central air conditioning, and two have garages. The comparables have improvement assessments ranging from \$13,327 to \$30,583 or from \$8.15 to \$11.76 per square foot of building area. The subject's improvement assessment is \$22,509 or \$13.06 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$17,369 or \$10.08 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$25,758 was disclosed. The board of review presented a description and assessment information on one comparable that is the same property as the appellant's comparable #4. The comparable has an improvement assessment of \$30,583 or \$11.76 per square feet 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 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.

Both parties presented assessment data on a total of five equity comparables. The board of review presented only one comparable, and that comparable was the same property as the appellant's comparable #4. None of the comparables were all that similar to the subject in age; however, they were similar in location, design, and building use. In addition, two of the comparables were very similar to the subject in size. The Board finds that all of the comparables had improvement assessments that ranged from \$13,327 to \$30,583 or \$8.15 to \$11.76 per square foot of building area. The subject's improvement assessment of \$22,509 or \$13.06 per square foot of building area falls above the range established by the comparables on a per square foot basis. After considering adjustments and the differences in the appellant's comparables when compared to the subject, the Board finds the

Docket No: 08-21919.001-R-1

subject's improvement assessment is not equitable and a 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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 23, 2013

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.