



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

APPELLANT: David Levee
DOCKET NO.: 08-22718.001-R-1
PARCEL NO.: 05-06-308-048-0000

The parties of record before the Property Tax Appeal Board are David Levee, 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: \$ 40,781
IMPR.: \$ 123,728
TOTAL: \$ 164,509

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 23,710 square foot parcel of land improved with a 119-year old, two-story, frame, single-family dwelling containing 4,634 square feet of building area, four baths, air conditioning, one fireplace, and a partial, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of this argument, the appellant, via counsel, appeared before the Property Tax Appeal Board and submitted data and descriptions on a total of three properties suggested as comparable to the subject and located in the subject's neighborhood. The properties are described as two-story, masonry, stucco, or frame and masonry, single-family dwellings with three to four and one-half baths, one fireplace, and a partial finished or unfinished basement. The properties range: in age from 77 to 82 years; in size from 2,858 to 4,399 square feet of building area; and in improvement assessment from \$11.39 to \$25.44 per square foot of living area. 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 assessment of \$123,728

or \$26.70 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented a description and assessment information regarding four properties suggested as comparable and located in the subject's neighborhood. The properties are described as a two-story, frame, single-family dwellings with three and one-half to five and one-half baths, air conditioning for three properties, one to four fireplaces, and a partial or full basement. The comparables range in age from 65 to 67 years old and range in size from 3,220 to 4,633 square feet of living area. They have improvement assessments from \$28.52 to \$30.49 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 submitted a letter that stated that two of the board of review's comparables are located at least one-quarter mile from the subject property while three of the board's comparables are located in different areas and subareas. In addition, the written rebuttal states that the board's comparables are at least 50 years newer than the subject property.

At hearing, the appellant's attorney argued that the subject's assessment should be reduced as the assessor reduced the subject's 2010 assessment 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 2008 and therefore the Hoyne Savings and Loan Association case is not applicable. In addition, the board of review's representative indicated that the appellant's comparable #2 is a landmark property that has a lower assessment due to its landmark status.

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 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 PTAB finds the appellant has not met this burden.

The parties presented a total of seven suggested comparable properties. The PTAB finds the board of review's comparables #1 and #3 and the appellant's comparable #2 are most similar to the subject in location, size, and amenities. The properties are described as two-story, stucco or frame, single-family dwellings.

The properties range: in age from 65 to 77 years; in size from 4,399 to 4,633 square feet of living area; and in improvement assessment from \$11.39 to \$30.49 per square foot of living area. In comparison, the subject's improvement assessment of \$26.70 per square foot of living area is within the range of these comparables. Therefore, 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 supported and a reduction in the improvement assessment is not warranted.

Additionally the Board finds no reduction is warranted pursuant to the Hoynes Savings & Loan Assoc. decision. The Board finds that 2008 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 2008 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.

Ronald 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: September 21, 2012

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.