



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

APPELLANT: Carroll Mose
DOCKET NO.: 08-25421.001-C-1
PARCEL NO.: 32-20-422-039-0000

The parties of record before the Property Tax Appeal Board are Carroll Mose, the appellant(s); 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: \$ 5,928
IMPR.: \$44,186
TOTAL: \$50,114

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 3,900 square feet of land, which is improved with a 107 year old, single-story, frame building, containing 3,600 square feet of commercial space that is used as a daycare. The subject is located in neighborhood 101, as designated by the Cook County Assessor.

The appellant's appeal is based on unequal treatment in the assessment process. In support of the equity argument, the appellant submitted limited information on fourteen comparable properties. The board of review classifies all of these properties as 5-17 properties, which the Cook County Assessor defines as a "one story commercial building." They range in age from 4 to 110 years old and in size from 1,436 to 11,907 square feet of building area. Six of the comparables are in neighborhood 101, four are in neighborhood 91, two are in neighborhood 84, and one is in neighborhood 71, as designated by the Cook County Assessor. These properties' improvement assessment ranges from \$0.54 to \$12.27 per square foot of building space. No further information was submitted regarding these properties. The subject's improvement assessment is \$12.27 per square foot of living space. 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 final assessment of \$50,114 was disclosed. The board of review presented sales information on six comparable properties, which ranged in size from 2,950 to 5,300 square feet of building area. These properties sold between April 2007 and January 2009 for \$60,000 to \$630,000, or from \$20.00 to \$122.81 per square foot of building 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 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 not met this burden.

The Board finds that the comparables submitted by the appellant were not similar to the subject in location, size, style, exterior construction, features, or age. The appellant's pleadings did not give a location for the comparables, other than the general neighborhood code designated by the Cook County Assessor. The pleadings did not give any information on the comparables' exterior construction or interior features. Additionally, the size and age of the comparables varied immensely from the subject. As such, the Board finds that the appellant has failed to prove that the subject's assessment is inequitable by clear and convincing evidence, and a reduction in the subject's assessment is not 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: April 20, 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.