FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Bryan Hanson
DOCKET NO.: 08-27375.001-R-1
PARCEL NO.: 17-07-200-010-0000

The parties of record before the Property Tax Appeal Board are Bryan Hanson, 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:

LAND:	$ 9,446
IMPR.:	$ 29,534
TOTAL:	$ 38,980

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,952 square foot parcel improved with a 118-year-old, two-story, mixed-use building of masonry construction containing 3,152 square feet of building area and located in West Chicago Township, Cook County. Features of the building include four and one-half bathrooms, a partial-unfinished basement and central air-conditioning.

The appellant, through counsel, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. Based on the appellant's documents, the three suggested comparables consist of two-story or three-story, mixed-use buildings of masonry construction located on the same street and within two blocks of the subject. The improvements range in size from 3,354 to 4,044 square feet of building area and range in age from 80 to 120 years old. The comparables contain three and one-half or four full bathrooms. Two comparables have a full-

unfinished basement and one comparable has a two-car detached garage. The improvement assessments range from $6.75 to $8.25 per square foot of building area.

At hearing, the appellant's attorney argued that the appellant's comparables are similar to the subject in location in that they are located on the same street and within two blocks of the subject. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of $38,980. The subject's improvement assessment is $29,534 or $9.37 per square foot of building area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, mixed-use buildings of masonry construction with the same neighborhood code as the subject. Three of the comparables are located on the same street and within four blocks of the subject. The improvements range in size from 3,232 to 3,602 square feet of building area and range in age from 100 to 125 years old. The comparables contain from two and one-half to four full bathrooms. Three comparables have a partial-unfinished basement, two comparables contain central air-conditioning and two comparables have a two-car garage. The improvement assessments range from $10.17 to $11.06 per square foot of building area.

At hearing, the board's representative indicated the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). 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 overcome this burden.

The Board finds the board of review's comparables to be the most similar properties to the subject in the record. These four properties are similar to the subject in size, design, amenities, age and location and have improvement assessments ranging from $10.17 to $11.06 per square foot of building area. The subject's per square foot improvement assessment of $9.37 falls below the range established by these properties. The Board finds the appellant's comparables less similar to the subject in size, design and/or amenities and accorded less weight. After

considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the evidence submitted is insufficient to effect a change in the subject's assessment and a reduction 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: June 24, 2011

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.