



FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Allen Nolan-Cohn
DOCKET NO.: 09-21122.001-R-1
PARCEL NO.: 14-07-315-013-0000

The parties of record before the Property Tax Appeal Board are Allen Nolan-Cohn, the appellant(s), by attorney Julie Realmuto, of McCarthy Duffy 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: \$11,232
IMPR.: \$35,385
TOTAL: \$46,617

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,510 square foot parcel of land improved with a 105-year old, frame, single-family dwelling containing one and one-half baths, air conditioning, and a full, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

The appellant's evidence lists the subject as containing 660 square feet of living area and one-story whereas the board or review's evidence lists the subject at 1,373 square feet of living area and one and one-half story.

In support of the equity argument, the appellant submitted information on four comparables properties described as one-story, frame, single-family dwellings with one full bath, and a unfinished basement. The properties range: in age from 99 to 109 years; size from 660 to 731 square feet of living area; and in improvement assessments from \$33.85 to \$35.12 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$35,385 or \$25.77 per square foot of living area when using 1,373 square feet of living area was disclosed. To support the assessment, the board of review submitted descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as one and one-half story, frame, single-family dwellings with one and one-half baths or two baths, air conditioning for three of the properties, and a full basement with one finished. The properties range: in age from 98 to 101 years; in size from 1,097 to 1,522 square feet of living area; and in improvement assessments from \$26.13 to \$27.63 per square foot of living area. In addition, the board of review also submitted the property classification printout evidencing the property's square footage as 1,373 and a photograph of the property evidencing the property as a one and one-half story dwelling. 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 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 not this burden.

As to the subject's square footage and number of stories, the PTAB finds the appellant failed to submit any evidence to show that the county has incorrectly described the subject's square footage and number of stories. Therefore, the PTAB finds the subject contains 1,373 square feet of living area and one and one-half stories. This square footage reflects an assessment for the improvement of \$25.77 per square foot of living area.

The parties submitted a total of eight properties suggested as comparable to the subject. The PTAB finds the board of review's comparables most similar to the subject in size, design, construction, and age. These properties are frame, one and one-half story, single-family dwellings located within the area. The properties range: in age from 98 to 101 years; in size from 1,097 to 1,337 square feet of living area; and in improvement assessments from \$26.13 to \$27.63 per square foot of living area. The subject's improvement assessment of \$25.77 per square foot of living area is below the range established by the most similar comparables. After considering adjustments and the differences in both parties comparables when compared to the subject, the

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Board finds the subject's improvement assessment is equitable 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.

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: March 23, 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.