



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

APPELLANT: Kelly Priess
DOCKET NO.: 09-22384.001-R-1
PARCEL NO.: 14-18-132-019-0000

The parties of record before the Property Tax Appeal Board are Kelly Priess, the appellant, by attorney Christopher G. Walsh, Jr. 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: \$11,590
IMPR.: \$75,201
TOTAL: \$86,791

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 3,050 square feet of land improved with a 13-year old, two-story frame multi-family dwelling containing 3,739 square feet of living area. Features include a full basement with apartment finish, central air conditioning, three fireplaces, and a two-car garage.

The appellant contends the assessment of the subject property is inequitable. In support of this argument the appellant submitted descriptions and assessment information on four comparable properties described as two-story multi-family frame dwellings that range in size from 3,621 to 4,032 square feet of living area. The comparables ranged in age from 111 to 120 years old. All of the comparables had full basements with one being finished with recreation room. Two of the comparables had finished living area in the attic. Only two of the comparables had central air conditioning, and none had fireplaces. Two comparables had two-car garages, one had a three car garage and the fourth comparable had no garage. The comparables have improvement assessments ranging from \$47,589 to \$52,737 or from \$12.02 to \$14.56 per square foot of living area. The subject's improvement assessment is \$75,201 or \$20.11 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$86,791 was disclosed. The board of review submitted a total of four equity comparables. The properties were improved with two-story frame, multi-family dwellings. They ranged in age from 101 to 111 years and ranged in size from 1,936 to 2,600 square feet of living area. All of the comparables have full basements with one being finished as a recreation room and one finished as apartment living area. Garages were either two or three-car garages. The comparables had improvement assessments ranging from \$39,935 to \$49,395 of from \$17.75 to \$20.63 per square foot of living area. The subject's improvement assessment is \$20.11 per square foot of living area. As a result of its analysis, the board of review requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. After an analysis of the assessment data the Board finds that the appellant has failed to support the contention of unequal treatment in the assessment process.

Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 that the appellant has failed to overcome this burden.

The parties in this appeal submitted assessment information on eight assessment comparables for the Board's consideration. The Property Tax Appeal Board gave diminished weight to all of the comparables submitted as evidence. These properties are dissimilar in age when compared to the subject. All of the comparables submitted are significantly older than the subject property. The subject is 13 years old while the eight comparables ranged from 101 to 120 years of age. The comparables had improvement assessments that ranged from \$12.02 to \$20.63 per square foot. The subject has an improvement assessment of \$20.11 per square foot. The Property Tax Appeal Board finds the subject's age alone would justify this higher improvement assessment. Furthermore, the Board finds the comparables submitted by the appellant are all inferior to the subject in amenities. Based on the evidence in the record the Property Tax Appeal Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed and thus finds that an assessment 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.

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: February 22, 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.