



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

APPELLANT: Denise Coakley  
DOCKET NO.: 09-22425.001-R-1  
PARCEL NO.: 14-17-201-010-0000

The parties of record before the Property Tax Appeal Board are Denise Coakley, the appellant(s), by attorney Christopher 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: \$17,035  
IMPR: \$83,818  
TOTAL: \$100,853**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property has 4,732 square feet of land, which is improved with a 10 year old, three-story, masonry building, containing 6,727 square feet of living area. The building has four dwelling units, and includes a total of seven baths, air conditioning, and a full basement where one of the four dwelling units is located.

The appellant's appeal is based on unequal treatment in the assessment process. In support of the equity argument, the appellant submitted information on four comparable properties described as three-story, frame or masonry buildings that range in age from 96 to 102 years old, and in size from 6,532 to 7,248 square feet of living area. The buildings have from three to six dwellings units, and from three to six baths. All of the buildings have a full, unfinished basement, while two comparable properties have a garage. The comparables have improvement assessments ranging from \$7.74 to \$10.06 per square foot of living area. The subject's improvement assessment is \$12.46 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 final assessment of \$100,853 was disclosed. The board of review presented descriptions and assessment information on two comparable properties consisting of three-story, masonry buildings that are both ten years old, and have 8,172 square feet of living area. Both buildings have six dwelling units, a total of six full and six-half baths, a full basement with a formal recreation room, air conditioning, three fireplaces, and a four-car garage. These properties both have an improvement assessment of \$12.46 per square foot of living 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 the comparables submitted by the appellant are not similar to the subject, because these comparables are from 86 to 92 years older than the subject. Additionally, the Board finds the comparables submitted by the board of review are not similar to the subject, because both comparables contain 1,445 more square feet of living space. This disparity results in more than a 20% difference between the subject and the board of review's comparables. The improvement assessments of the six comparable properties submitted by the parties ranges from \$7.74 to \$12.46 per square foot of living area. While giving little, but equal weight to each of these six comparable properties, the Board finds that the subject's improvement assessment of \$12.46 per square foot of living area is within the range established by the six comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the 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: April 20, 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.