



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

APPELLANT: Patrick Kewin
DOCKET NO.: 09-23539.001-R-1
PARCEL NO.: 09-22-420-037-0000

The parties of record before the Property Tax Appeal Board are Patrick Kewin, the appellant, by attorney Joel R. Monarch in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$6,715
IMPR.: \$39,333
TOTAL: \$46,048

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a split-level dwelling of frame and masonry construction containing 2,176 square feet of living area. The dwelling is 45 years old. Features of the home include a partial finished basement and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties located from one to six blocks from the subject. The comparables are described as split-level frame and masonry dwellings that range in age from 43 to 46 years old. The comparable dwellings range in size from 1,972 to 2,281 square feet of living area. Features include central air conditioning, a fireplace, partial finished basements and 1.5 or 2-car garages. The comparables have improvement assessments ranging from \$30,047 to \$40,788 or from \$13.98 to \$18.78 per square foot of living area. The subject's improvement assessment is \$46,152 or \$21.21 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 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of multi-level frame and masonry dwellings that range in age from 44 to 48 years old. The dwellings range in size from 1,851 to 2,150 square feet of living area. All of the comparables have partial finished basements, air conditioning, and either 1.5 or 2-car garages. Two comparables have a fireplace. The comparable properties have improvement assessments ranging from \$39,353 to \$43,078 or from \$18.58 to \$23.27 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 Board further finds a reduction in the subject's assessment is 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 this burden.

The first issue addressed by the Property Tax Appeal Board is the correct improvement assessment for one of the appellant's comparables. Both the appellant and the board of review utilized a property located at 2017 Glenview in Park Ridge. The appellant's equity analysis lists the improvement assessment at \$30,047 or \$13.58 per square foot while the board of review lists \$39,947 or \$18.58 per square foot. Both the appellant and the board of review submitted the assessor's data sheet for this property. The Property Tax Appeal Board finds both filings indicate the correct improvement assessment for 2017 Glenview is \$39,947 or \$18.58 per square foot of living area.

The Property Tax Appeal Board finds that the parties submitted a total of seven properties suggested as comparable to the subject. The Board finds the appellant's comparables #1, #2 and #4 and the board of review's comparable #2 are the most similar to the subject in size, location, design, amenities and age. Therefore, these properties were given the most weight. Improvement assessments ranged from \$35,864 to \$40,788 or from \$15.72 to \$18.58 per square foot of living area. The subject's improvement assessment of \$46,152 or \$21.21 per square foot of living area is higher than the range established by the most similar 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 not equitable and a reduction in the subject's assessment is 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: December 21, 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.