



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

APPELLANT: Emmett & Corine O'Hara
DOCKET NO.: 09-23683.001-R-1
PARCEL NO.: 13-26-130-019-0000

The parties of record before the Property Tax Appeal Board are Emmett & Corine O'Hara, the appellant(s); 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: \$5,080
IMPR.: \$12,322
TOTAL: \$17,402

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,175 square foot parcel of vacant land. On January 1, 2009, the property contained an improvement which consisted of a 111-year old, two story, frame, multi-family dwelling with 2,500 square feet of living area. In October 2009, the subject is classified by the Cook County Assessor's office as a 2-11, apartment building with 2-6 units. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellants' submitted a brief asserting that the subject's improvement was demolished in October 2009 and that the subject should be classified as vacant land. The appellants' submitted descriptions and assessment information on a total of four properties suggested as comparable and located within two miles of the subject. The properties are described as unimproved parcels of land. The properties range in size from 2,835 to 3,125 square feet of land and have a land assessment of \$3.08 square foot. In addition, the appellants' submitted a copy of the demolition permit from the city of Chicago dated October 6, 20069 and a photograph of the subject property after demolition. 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 \$16,213

or \$6.49 per square foot of living area and land assessment of \$5,080 or \$1.60 per square foot was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable and located within the same neighborhood as the subject. The properties are described as two-story, masonry, single-family dwellings with two baths, a full unfinished basement for three of the properties, and one to two car garage. The properties range: in age from 95 to 126 years; in size from 2,116 to 2,286 square feet of living area; and in improvement assessments from \$12.92 to \$13.26 per square foot of living area. The properties range in land size from 2,800 to 3,906 square feet and in land assessment from \$4,480 to \$6,249 or \$12.92 to \$13.26 per square foot. 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 PTAB finds the appellant has met this burden.

The PTAB finds that the improvement existed on the property for most of the 2009 assessment year. Therefore, the PTAB finds the subject is not a vacant lot as the comparables submitted by both parties. The PTAB finds the board of review's comparables most similar to the subject. The properties range in improvement assessment from \$12.92 to \$13.26 and in land assessment from \$4,480 to \$6,249. In comparison, the subject's improvement assessment of \$6.49 and land assessment of \$1.60 are within the range of these comparables.

However, the PTAB finds that the improvement was demolished on October 6, 2009 and should not be assessed after this date. Therefore, the PTAB finds that subject improvement should be assessed for only 278 days and a reduction 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: May 18, 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.