FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Boler
DOCKET NO.: 09-24934.001-R-1
PARCEL NO.: 02-17-400-039-0000

The parties of record before the Property Tax Appeal Board are John Boler, the appellant, by attorney Joseph G. Kusper of Storino Ramello & Durkin in Rosemont; 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:	$6,534
IMPR.:	$54,461
TOTAL:	$60,995

Subject only to the State multiplier as applicable.

ANALYSIS

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of two improvements situated on one parcel. Dwelling #1 is a two-story, multi-family dwelling of frame construction. Dwelling #1 is 101 years old and has 1,560 square feet of living area. Features include two apartment units, a partial unfinished basement, central air conditioning, a fireplace and a two-car garage. Dwelling #2 is a one-story, single-family dwelling of frame construction. Dwelling #2 is 101 years old and has 659 square feet of living

area. Features include a crawl-space foundation and a four-car garage. The subject property has a 43,560 square foot site and is located in Inverness, Palatine Township, Cook County. Under the Cook County Real Property Assessment Classification Ordinance, dwelling #1 is classified as a class 2-11 property, and dwelling #2 is a class 2-02 property.

The appellant contends assessment inequity as the basis of the appeal. The appellant stated that dwelling #1 had an improvement assessment of $54,461 or $34.91 per square foot of living area; however, that calculation was arrived at by dividing the combined improvement assessment for both of the subject's dwellings by dwelling #1's living area. In support of this argument the appellant submitted information on three equity comparables for dwelling #1. The appellant did not present any information regarding dwelling #2.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $60,995. Dwelling #1 has an improvement assessment of $36,645 or $23.49 per square foot of living area. Dwelling #2 has an improvement assessment of $17,816 or $27.03 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables for dwelling #1 and four equity comparables for dwelling #2.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that all of the comparables submitted for dwelling #1 have improvement assessments that ranged from $13.22 to $25.05 per square foot of living area. Dwelling #1 has an improvement assessment of $23.49 per square foot of living area,

demonstrating that dwelling #1 is not inequitably assessed. The Board also finds the appellant failed to present any evidence to dispute the assessment for dwelling #2. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements were inequitably assessed and a reduction in the subject's assessment is not justified.

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 21, 2014

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.