



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

APPELLANT: Frank J. Parrish
DOCKET NO.: 09-25597.001-R-1
PARCEL NO.: 25-31-217-007-0000

The parties of record before the Property Tax Appeal Board are Frank J. Parrish, the appellant, by attorney John P. Fitzgerald of the Fitzgerald Law Group, P.C. 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: \$4,225
IMPR.: \$23,788
TOTAL: \$28,013**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story, mixed-use building of masonry construction. The building is 33 years old and contains 4,768 square feet of building area. Features of the building include four apartment units, central air conditioning, and a partial unfinished basement. The subject is classified as a class 2-12 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Blue Island, Calumet Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as mixed-use buildings with masonry construction. The appellant did not disclose the comparables' story heights; however, all of the comparables have the same assigned classification code as the subject. Two of the comparables have the same neighborhood code as the subject. The comparables range in age from 50 to 71 years and contain from 4,320 to 13,817 square feet of building area. The comparables have from two to five apartment units. One comparable has central air conditioning. The appellant did not provide any information on the comparables' foundations and garages. The comparables have improvement assessments ranging from \$12,954 to \$42,736 or \$2.34 to \$4.70 per square foot of building area. The subject's improvement assessment is \$23,788 or \$4.99 per square

foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$16,307 or \$3.42 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$28,013 was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of two-story, mixed-use buildings of masonry or frame and masonry construction. The comparables all have the same neighborhood and classification codes as the subject. The buildings range in age from 96 to 120 years and contain from 3,806 to 5,016 square feet of building area with three or four apartment units. Each comparable has a partial unfinished basement, and two comparables have garages. These properties have improvement assessments ranging from \$20,715 to \$25,860 or \$5.06 to \$5.44 per square foot of building 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 not 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 not met this burden.

Both parties presented assessment data on seven suggested equity comparables. None of the comparables submitted were similar in all respects to the subject. Although the board of review's comparables were similar to the subject in most respects, these comparables were from 63 to 87 years older than the subject. The appellant's comparables differed from the subject in age, location, and building area. The appellant's comparables were from 17 to 38 years older than the subject; three of the appellant's comparables were not located near the subject; and three of the comparables had significantly more building area than the subject. Although none of the comparables were sufficiently similar to the subject, the Board notes that all of the comparables submitted had improvement assessments that ranged from \$12,954 to \$36,008 or from \$2.34 to \$5.44 per square foot of living area. The subject's improvement assessment of \$23,788 or \$4.99 per square foot of living area falls within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot 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

Marko M. Louie

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: October 18, 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.