



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

APPELLANT: Amy Little
DOCKET NO.: 09-27195.001-R-1
PARCEL NO.: 16-26-211-015-0000

The parties of record before the Property Tax Appeal Board are Amy Little, the appellant(s); 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: \$8,575
IMPR.: \$26,033
TOTAL: \$34,608

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,125 square foot parcel of land improved with two buildings. Improvement #1 is a 72 year old, two-story, masonry, multi-family dwelling containing 4,048 square feet of living area, six apartment units, and six baths. Improvement #2 is a 106 year old, three-story, masonry, multi-family dwelling containing 3,644 square feet of living area, and four baths. The appellant argued unequal treatment in the assessment process of the improvement, as the basis of the appeal.

In support of the equity argument, the appellant submitted information on a total nine properties suggested as comparable for improvement #1 and located in the subject's neighborhood. The properties are described as masonry, multi-family dwellings, with two or three stories, and four or six apartment units. The properties range: in age from 101 to 116 years; in size from 4,004 to 5,985 square feet of living area; and in improvement assessments from \$3.33 to \$4.98 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 improvement #1 assessment of \$14,547 or \$3.59 per square foot of living area and improvement #2 assessment of \$11,486 or \$3.15 per square foot of living area

were disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on suggested comparables for each improvement. For improvement #1, the board of review submitted property characteristic printouts and a grid listing three properties suggested as comparable and located with the subject's neighborhood code. The properties consist of two-story, masonry, multi-family dwellings with units between 2 to 4 apartment units, between two and four baths, and a finished basement. The properties range: in age from 105 to 113 years; in size from 3,016 to 4,092 square feet of living area; and in improvement assessments from \$4.30 to \$5.07 per square foot of living area.

For improvement #2, the board of review submitted property characteristics printouts and a grid listing three properties suggested as comparable and located within the subject's neighborhood code. The properties consist of two to three-story, masonry, multi-family dwellings with three apartment units and baths, and an unfinished basement. The properties range: in age from 107 to 121 years; in size from 2,895 to 3,552 square feet of living area; and in improvement assessments from \$5.41 to \$5.87 per square foot of living area.

The appellant is only appealing improvement #1, as no comparables and/or grid analysis was submitted regarding improvement #2.

After review 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.

As to improvement #1, the parties submitted a total of twelve properties suggested as comparable to the subject. The PTAB finds the board of review's #3 and the appellant's comparables #1, #6, #8 are the most similar to the subject in size, construction, and age. These properties are masonry, two or three-story, multi-family dwellings located within the subject's neighborhood code. The properties range: in age from 101 to 116 years; in size from 4,004 to 4,452 square feet of living area; and in improvement assessments from \$4.19 to \$4.99 square foot of living area. In comparison, the subject's improvement assessment of \$3.59 per square foot living area is below the range of these comparables. 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 supported and a reduction in improvement #1 assessment is not warranted.

As to improvement #2, the board submitted a total of three properties suggested as comparable to the subject. The PTAB finds the board of review's comparables are similar to the subject in size, construction, and age. These properties are frame and masonry, two or three-story, multifamily dwellings located with the subject's neighborhood. The properties range: in age from 107 to 121 years; in size from 2,895 to 3,552 square feet of living area; and in improvement assessments from \$5.84 to \$5.87 per square foot of living area. In comparison, the subject's improvement assessment \$3.15 per square foot of living area is below the range of these comparables. 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 supported and a reduction in improvement #2'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: March 23, 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.