



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

APPELLANT: Ryan Mullaney
DOCKET NO.: 09-28280.001-R-1 through 09-28280.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ryan Mullaney, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-28280.001-R-1	18-07-303-014-0000	21,045	0	\$ 21,045
09-28280.002-R-1	18-07-303-015-0000	17,390	88,108	\$105,498
09-28280.003-R-1	18-07-303-016-0000	16,835	47,002	\$ 63,837

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 55,300 square feet of land that is improved with two improvements. Improvement #1 is a 59 year old, two-story, masonry, single-family dwelling and contains 5,262 square feet of living area.¹ Improvement #2 is a seven year old, two-story, frame, single-family dwelling. It contains 876 square feet of living area. The appellant failed to provide any evidence describing how the total improvement assessment is allocated

¹ The appellant claims the subject's square footage of living area is 4,437 square feet. Evidence to support this claim included past assessor printouts from the website. As no survey, architectural plans or affidavit was submitted, the Board accepts the current square footage of 5,262 square feet of living area.

among the improvements, therefore, the Board cannot calculate the subject's improvement assessment per square foot. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment information for three properties suggested as comparable to Improvement #1. The comparables are described as two-story, frame and masonry or frame, single-family dwellings. Additionally, the comparables range: in age from 23 to 81 years; in size from 3,493 to 4,798 square feet of living area; and in improvement assessments from \$15.83 to \$18.67 per square foot of living area. The comparables also have various amenities. No equity comparables were submitted for Improvement #2. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total improvement assessment of \$135,110 was disclosed. In support of the subject's assessment, the board of review submitted a memorandum regarding permanent index number 18-07-303-014-0000 only. The memo stated that this parcel: contains 18,300 square feet of area; it was purchased in June 2007 for \$1,250,000, or \$68.30 per square foot; and is vacant land, as the improvement was demolished on the property in 2007. No equity comparables were submitted for analysis. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "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 this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject

property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has not met this burden.

The Board finds that neither party submitted accurate evidence as to Improvement #1's or Improvement #2's improvement assessments. Accordingly, there is no range of equity comparables with which to compare the subject. Therefore, the Board finds that the subject's 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.



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: July 18, 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.