



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

APPELLANT: Lawrence Finn  
DOCKET NO.: 09-28727.001-R-1  
PARCEL NO.: 14-33-207-029-0000

The parties of record before the Property Tax Appeal Board are Lawrence Finn, the appellant, by attorney Christopher G. Walsh, Jr. of Christopher G. Walsh, Jr. Law Office 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: \$35,437  
IMPR: \$190,094  
TOTAL: \$225,531**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is improved with two masonry constructed two-story dwellings. One dwelling contains 3,358 square feet of living area and is 128 years old. Amenities include three full and two half bathrooms and a full finished basement. The other dwelling contains 862 square feet of living area and is 128 years old. Amenities include one bathroom and a 2.5-car garage. This structure is built on a concrete slab foundation.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted photographs of and a grid analysis detailing four suggested comparables. The comparables consist of two, two-story style and two, three-story style dwellings of frame or masonry construction that are between 121 and 131 years old. Two comparables have full finished basements, one comparable has a concrete slab foundation, and one comparable is built over a crawl space. The comparables have either 2 or 2.5-car garages. One comparable has finished living area in the attic. The comparables range in size from 3,250 to 3,719 square feet of living area and have improvement assessments ranging from \$24.89 to \$33.04 per square foot of living area. The appellant's analysis indicates this subject dwelling has an improvement

assessment of \$190,094 or \$56.61 per square foot of living area. However, the appellant's analysis did not disclose that the subject parcel contains two separate dwellings. The appellant's assessment analysis uses the subject parcel's total improvement assessment for both dwellings, but only uses the size and characteristics of the larger dwelling in support of the inequity claim.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$190,094 was disclosed. The two dwellings have improvement assessments of \$38.25 and \$43.65 per square foot of living area.

In support of the subject dwellings' improvement assessments, the board of review offered property characteristic sheets and two separate assessment analysis for each dwelling contained on the subject parcel. For the dwelling that contains 3,358 square feet of living area, the comparables consist of two or three-story dwellings of masonry or frame and masonry construction that are between 112 and 126 years old and are located within the subject's general assessment area. Three comparables have full unfinished basements, and one comparable has a partial unfinished basement. Two of the comparables have garages. They range in size from 2,916 to 4,313 square feet of living area and have improvement assessments ranging from \$23.79 to \$45.48 per square foot of living area. This subject dwelling has an improvement assessment of \$38.25 per square foot of living area, which falls within the range established by the board of review's assessment comparables.

For the dwelling that contains 862 square feet of living area, the comparables consist of two-story dwellings of frame or masonry construction that are between 118 and 131 years old. Three comparables have full finished basements, and one comparable has an unfinished basement. Three comparables have garages. They range in size from 972 to 2,148 square feet of living area and have improvement assessments ranging from \$43.81 to \$50.44 per square foot of living area. This subject dwelling has an improvement assessment of \$43.65 per square foot of living area, which falls below the range established by the board of review's assessment comparables.

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 Property Tax Appeal Board further finds a reduction in the subject property's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the

assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The appellant argued the subject property's improvements were inequitably assessed. The Board accords the appellant's inequity claim little weight. The Board finds the appellant failed to disclose that the subject parcel contains two individual dwellings containing 3,358 and 862 square feet of living area, respectively. Thus, the Board finds the comparative analysis submitted by the appellant wherein only one of the subject dwelling's characteristics was analyzed using both dwellings' assessments resulted in a flawed analysis and an incorrect assessment conclusion.

The Board further finds the comparables submitted by the board of review for both dwellings support each dwelling's individual improvement assessment. For the dwelling that contains 3,358 square feet of living area, the comparables have varying degrees of similarity when compared to the subject. They have improvement assessments ranging from \$23.79 to \$45.48 per square foot of living area. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds this subject dwelling's improvement assessment of \$38.25 per square foot of living area falls within the range established by the board of review's assessment comparables.

For the dwelling that contains 862 square feet of living area, the comparables submitted by board of review have varying degrees of similarity when compared to the subject. They have improvement assessments ranging from \$43.81 to \$50.44 per square foot of living area. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds this subject dwelling's improvement assessment of \$43.65 per square foot of living area falls below the range established most similar assessment comparables contained in the record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclose that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject's improvements were inequitably assessed. Therefore no 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.

*Donald R. Cuit*

Chairman

*[Signature]*

Member

*[Signature]*

Member

*[Signature]*

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: March 22, 2013

*[Signature]*

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.