FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Patrick Donahue
DOCKET NO.: 09-33984.001-R-1
PARCEL NO.: 27-27-305-013-0000

The parties of record before the Property Tax Appeal Board are Patrick Donahue, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC 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:	$5,872
IMPR.:	$30,908
TOTAL:	$36,780

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 2,563 square feet of living area. The dwelling is approximately 19 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car attached garage. The property has a 13,050 square foot site and is located in Tinley Park, Orland Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as two-story dwellings of frame and masonry construction that ranged in size from 2,987 to 3,007 square feet of living area. The dwellings were 19 and 20 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full unfinished basement, central air conditioning, a fireplace and a two-car attached garage. The comparables have improvement assessments ranging from $29,330 to $33,340 or from $9.75 to $11.16 per

square foot of living area. The subject's improvement assessment is $30,908 or $12.05 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $27,236 or $10.63 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with two-story dwellings of frame and masonry construction that range in size from 2,526 to 2,800 square feet of living area. Three of the dwellings were 18 years of age and the fourth was 13 years old. Each has the same neighborhood code as the subject property. Features of the comparables include either a full or a partial unfinished basement, central air conditioning, a fireplace and a two-car garage. These properties have improvement assessments ranging from $30,441 to $34,710 or from $12.05 to $12.54 per square foot of living 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 met this burden.

The Board finds all of the comparables submitted into the record are similar to the subject in location, size, style, exterior construction, features and age; with the board of review's comparables most similar in size to the subject property. Due to their similarities to the subject, the comparables submitted by the board of review were given the most weight in the Board's analysis. The parties to the appeal submitted seven comparable properties into the record for the Board's consideration. The

seven comparables had improvement assessments that ranged from $9.75 to $12.54 per square foot of living area. The comparables most similar in size to the subject had improvement assessments that ranged from $12.05 to $12.54 per square foot of living area. The subject's improvement assessment of $12.05 per square foot of living area falls within the range established by all the comparables and is at the very lower end of the range of the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable 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: March 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.