



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

APPELLANT: Linda Korn
DOCKET NO.: 10-24431.001-R-1
PARCEL NO.: 09-34-410-009-0000

The parties of record before the Property Tax Appeal Board are Linda Korn, the appellant, by attorney Christopher G. Walsh, Jr. in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds **an increase** 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: \$5,610
IMPR.: \$49,585
TOTAL: \$55,195

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 2,599 square feet of living area. The dwelling was 34 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car attached garage. The property has a 6,600 square foot site and is located in Park Ridge, Maine Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on four comparable properties described as two-story dwellings of masonry or frame and masonry construction that ranged in size from 2,486 to 2,759 square feet of living area. The dwellings ranged in age from 58 to 62 years old. Each comparable has the same neighborhood code as the subject property with two comparables located on the subject's street. Two of the comparables are constructed over a concrete slab foundation and two comparables have a full basement with a finished recreation room. All four of the comparables have central air conditioning; three comparables have a fireplace.

Two comparables have a 2-car garage and one comparable has a 2.5-car garage. The comparables have improvement assessments ranging from \$34,495 to \$41,647 or from \$13.88 to \$15.15 per square foot of living area. The subject's improvement assessment is \$46,002 or \$17.70 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$38,231 or \$14.71 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 2,450 to 2,495 square feet of living area. Two of the dwellings were 40 years old and two were 44 years old. Each has the same neighborhood code as the subject property with three of the four located on the subject's street. Features of the comparables include a full or partial basement, central air conditioning and a two-car garage. Three of the comparables have a fireplace. These properties have improvement assessments ranging from \$44,425 to \$48,937 or from \$17.81 to \$19.89 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 an increase in the subject's assessment is 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). After an analysis of the assessment data, the Board finds the subject dwelling is under-assessed with respect to uniformity of assessments.

The Board gave diminished weight in its analysis to all four of the appellant's comparables due to the significant age disparities when compared to the subject property. These properties ranged from 24 to 28 years older than the subject property. Moreover, comparables #1 and #2 have inferior concrete slab foundations, unlike the subject's unfinished

basement. The Board finds the board of review comparables are the most similar to the subject in exterior construction, design, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$17.81 to \$19.89 per square foot of living area. The subject's improvement assessment of \$17.70 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds an increase in the subject's assessment is 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

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: April 18, 2014

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.