



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

APPELLANT: Anna May Ahern
DOCKET NO.: 07-23608.001-R-1 through 07-23608.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Anna May Ahern, the appellant, by attorney Brian P. Liston of Law Offices of Liston & Tsantilis, P.C. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-23608.001-R-1	25-06-300-011-0000	3,781	14,611	\$18,392
07-23608.002-R-1	25-06-300-012-0000	6,832	14,611	\$21,443

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story, four unit apartment building of frame construction containing 4,992 square feet of building area. The building is 104 years old and has a concrete slab foundation. Features of the building include a 2-car garage. The property is classified as a 2-11 residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as Class 2-11 residential properties. The comparables are described as two-story, frame or masonry buildings that range in age from 81 to 98 years old. The comparable dwellings range in size from 2,760 to 3,678 square feet of building area. The appellant did not include any data concerning basement area, features or garages for the comparables. The comparables have improvement assessments ranging from \$4.18 to \$4.76 per square foot of building area. The subject's improvement assessment is \$5.85 per square foot of building area. The appellant submitted a Commercial/Industrial Vacancy-Occupancy Affidavit and a General Affidavit stating, "Building requires repair before human occupancy is attained".

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 final assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of two-story frame dwellings that range in age from 56 to 92 years old. The dwellings range in size from 2,180 to 2,826 square feet of building area. Each comparable has a concrete slab foundation. Three comparables have a 1-car garage. The board of review also submitted these same four comparables for PIN 25-06-300-012-000. These properties have improvement assessments ranging from \$11.91 to \$14.35 per square foot of building area. The board depicts the subject has an improvement assessment of \$11.71 using 2,496 square feet 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 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.

The Board gave less weight to the appellant's comparables because of the lack of detailed descriptive information does not allow the Property Tax Appeal Board to examine the similarities or dissimilarities of the properties. The Board finds the comparables submitted by the board of review were most similar to the subject in location, exterior construction and features. 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 \$11.91 to \$14.35 per square foot of building area. The subject's total improvement assessment of \$11.71¹ per square foot of building area is below the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessments are equitable and a reduction in the subject's assessments is not warranted.

¹ The combined improvement assessment of both PINs.

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. Guit

Chairman

K. L. F...

Member

Frank A. G...

Member

Mark J. Morris

Member

Shawn R. L...

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 22, 2011

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.