



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

APPELLANT: Pat Kernan  
DOCKET NO.: 11-30054.001-R-1  
PARCEL NO.: 14-31-324-001-0000

The parties of record before the Property Tax Appeal Board are Pat Kernan, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds A Reduction 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:** \$11,400  
**IMPR.:** \$40,172  
**TOTAL:** \$51,572

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story building of masonry construction with 3,652 square feet of living area. The building was constructed in 1917. The property has a 2,400 square foot site and is located in Chicago, West Chicago Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on 20 equity comparables. Appellant submitted 8 class 2-12 equity comparables and 12 class 2-11 equity comparables.

In addition, the appellant's brief states that the subject should be classified as a class 2-11 property since, the subject contains four residential units and no commercial space. No evidence was submitted in support of the class change.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,346. The subject property has an improvement assessment of \$49,946 or \$13.68 per square foot of living area. In support of the assessment, the board of review submitted four equity comparables.

In rebuttal, the appellant's attorney submitted the board of review's property record card indicating that the subject was classified as class 2-11 property in 2013.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that the appellant did not submit sufficient evidence to establish that the subject should be classified as 2-11 property. No evidence such as an affidavit or pictures identifying the subject as class 2-11 were submitted. Furthermore, the fact that the subject was classified as a 2-12 in a subsequent year does not constitute as sufficient evidence for a classification change in 2011. Therefore, the Board finds that a change in the subject's classification is not justified.

The Board finds the best evidence of assessment equity to be the appellant's class 2-12 comparables #3, #6, and #7. These comparables had improvement assessments that ranged from \$6.23 to \$11.00 per square foot of living area. The subject's improvement assessment of \$13.68 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction 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.



Chairman



Member



Member



Member



Acting Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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: December 23, 2016



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.