



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

APPELLANT: Timothy Kelly
DOCKET NO.: 12-20768.001-R-1
PARCEL NO.: 28-29-405-024-0000

The parties of record before the Property Tax Appeal Board are Timothy Kelly, the appellant, by attorney Julie Realmuto 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: \$8,140
IMPR.: \$13,209
TOTAL: \$21,349**

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) contesting the assessment for the 2012 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 is improved with a one-story dwelling of frame construction with 1,337 square feet of living area. The dwelling is approximately 38 years old. Features of the home include a crawl space foundation, central air conditioning, one fireplace and a two-car garage. The property has a 25,047 square foot site and is located in Tinley Park, Bremen Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant completed Section V - Comparable

Sales/Assessment Equity Grid Analysis of the appeal using three purported comparables. The Board finds, however, comparables #2 and #3 have the same address, consecutive parcel numbers (PINs), the same improvement description and the photographs of the comparables depict the same dwelling. The evidence indicates that comparables #2 and #3 are improved with one dwelling with the improvement assessment allocated between the two PINs. Based on this record the Board finds the appellant provided two comparables improved with one-story dwellings of frame construction that have 1,361 and 1,206 square feet of living area, respectively. The dwellings are 60 and 33 years old. Neither of the comparables has a basement and one comparable has a fireplace. The comparables have improvement assessments of \$7,856 and \$15,090 or \$5.77 and \$12.51 per square foot of living area, respectively. The appellant requested the subject's improvement assessment be reduced to \$8,370.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,349. The subject property has an improvement assessment of \$13,209 or \$9.88 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one-story dwellings of frame, masonry or frame and masonry construction that range in size from 1,262 to 1,477 square feet of living area. The comparables range in age from 37 to 59 years old. Two comparables have full unfinished basements, two comparables have central air conditioning, two comparables each have one fireplace and each comparable has a two-car garage. These properties have improvements assessments ranging from \$14,065 to \$18,991 or from \$10.33 to \$12.89 per square foot of living area.

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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six comparables submitted by the parties to support their respective positions. The Board gave less weight to board of review comparables #1 and #2 as each comparable had a basement whereas the subject property has a crawl space foundation. The four remaining comparables had varying degrees of similarity to the subject property with the exception that three of the comparables had no central air conditioning, one

comparable had no fireplace, the appellant failed to disclose whether his comparables had garages and three comparables were older than the subject dwelling. Nevertheless, these comparables had improvement assessments that ranged from \$5.77 to \$12.86 per square foot of living area. The subject's improvement assessment of \$9.88 per square foot of living area falls within the range established by 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 was inequitably assessed 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



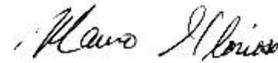
Member



Member



Member



Member



Acting 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 18, 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.