



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

APPELLANT: Patrick Mullaney
DOCKET NO.: 14-20157.001-R-1
PARCEL NO.: 08-32-319-036-0000

The parties of record before the Property Tax Appeal Board are Patrick Mullaney, the appellant, by attorney John S. Xydakis of the Law Offices of John S. Xydakis in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$3,080
IMPR.: \$13,744
TOTAL: \$16,824

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 2014 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 described as being improved with a one-story dwelling of frame construction with 1,054 square feet of living area. The dwelling is approximately 45 years old. Features of the home include a partial basement finished with a formal recreation room, central air conditioning and a two-car attached garage.¹ The property has a 7,700 square foot site and is located in Elk Grove Village, Elk Grove 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 as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with one-story style dwellings of frame or frame and masonry construction that had either 1,184 or 1,278 square feet of living area. Each of the dwellings is 51

¹ Photographs of the dwelling submitted by the parties depict a raised ranch style dwelling.

years old. Two of the comparables have central air conditioning and each has a one-car attached garage. These properties have improvement assessments ranging from \$11,698 to \$13,267 or from \$9.55 to \$10.38 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$10,414.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,824. The subject property has an improvement assessment of \$13,744 or \$13.04 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 or frame and masonry construction that had either 1,054 or 1,082 square feet of living area.² The dwellings ranged in age from 45 to 50 years old. Two comparables were described as having full basements finished with recreation rooms; one comparable has a fireplace; and each comparable has either a one-car or a two-car garage. These properties had improvement assessments ranging from \$14,857 to \$19,204 or from \$14.10 to \$18.22 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 Board finds the best evidence of assessment equity to be board of review comparables #1 through #3. Photographs in the record depict these properties as being improved dwellings most similar to the subject property in style. These comparables had improvement assessments that ranged from \$14.10 to \$18.22 per square foot of living area. The subject's improvement assessment of \$13.04 per square foot of living area falls below the range established by the best comparables in this record. Less weight was given the remaining comparables submitted by the parties due to differences from the subject in style and features in that these properties had no basements. 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.

² Copies of photographs for board of review comparables #1 through #3 depict raised ranch style dwellings.

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



Acting 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: _____

May 19, 2017



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.