

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Philip J. Downey  
DOCKET NO.: 02-20875.001-R-1  
PARCEL NO.: 15-01-304-010-0000

The parties of record before the Property Tax Appeal Board are Philip J. Downey, the appellant, by attorney Robert E. Welsh of Amari & Locallo, Chicago, and the Cook County Board of Review.

The subject property consists of a 50-year-old, one and one-half story style single-family dwelling of frame and masonry construction containing 2,964 square feet of living area. Featuring two full baths, a full basement, air conditioning, a fireplace, and a two-car garage, the subject is located in River Forest Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing ten suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of one or two story style single-family dwellings of frame, masonry or frame and masonry construction from 42 to 75 years old. The comparables range in size from 2,000 to 3,093 square feet of living area and have improvement assessments ranging from \$14.58 to \$15.87 per square foot of living area. A copy of the subject's 2002 board of review final decision was also included. 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 improvement assessment of \$36,701, or \$23.52 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing one suggested comparable property located in the same

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Based on the facts and exhibits presented, 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:	\$	18,048
IMPR.:	\$	44,952
TOTAL:	\$	63,000

Subject only to the State multiplier as applicable.

PTAB/lbs/070490

coded assessment neighborhood as the subject. The comparable is a 48 year old, 2,124 square foot, one-story style single-family dwelling of masonry construction with amenities superior to the subject. The comparables has an improvement assessment of \$19.23 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property'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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Property Tax Appeal Board finds that the parties submitted eleven properties as comparable to the subject. The Board accords the appellant's comparables primary weight and the board of review's comparable very little weight. The appellant's ten comparables have assessments ranging from \$14.58 to \$15.87 per square foot of living area. The Board finds that these properties demonstrate a consistent pattern of assessment for properties similar in many ways to the subject. The Board finds the subject's per square foot assessment and the board of review's comparable's per square foot assessment are substantially above the range of the appellant's ten comparables. In its evidence, the board of review did not offer any explanation for these anomalies. Therefore, the appellant has demonstrated by clear and convincing evidence that the subject's improvement assessment is inequitable and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board are 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

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: September 28, 2007



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.