

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Richard & Karen Timmons  
DOCKET NO.: 02-29868.001-R-2  
PARCEL NO.: 18-07-306-005-0000

The parties of record before the Property Tax Appeal Board are Richard & Karen Timmons, the appellants, by attorney Rusty A. Payton in Chicago, and the Cook County Board of Review.

The subject property consists of a four-year-old, two-story, single-family dwelling of masonry construction containing 5,742 square feet of living area and located in Lyons Township, Cook County. Features of the home include three and one-half bathrooms, a full-unfinished basement, central air-conditioning, two fireplaces and a two-car attached garage.

The appellants, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellants submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellants also submitted a one-page brief, photographs of the subject and the suggested comparables, a location map and a copy of the board of review's decision. Based on the appellants' documents, the four suggested comparables consist of two-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The appellants' comparable one is located within a distance of one and one-half miles from the subject. The improvements range in size from 5,348 to 10,966 square feet of living area and range in age from one to ninety-nine years. The comparables contain from two and one-half to four and one-half bathrooms, a finished or unfinished basement, air-conditioning

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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: \$ 21,811  
IMPR.: \$ 197,256  
TOTAL: \$ 219,067

Subject only to the State multiplier as applicable.

Final administrative decisions 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.

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and fireplaces. No garage descriptions were provided. The improvement assessments range from \$16.77 to \$20.94 per square foot of living area. The appellants' evidence disclosed that the subject was purchased in October 2001 for approximately \$2,238,000. Based on the evidence submitted, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$239,084. The subject's improvement assessment is \$217,273 or \$37.84 per square foot of living area. The board's evidence disclosed that the subject sold in October 2001 for a price of \$2,237,665.

Also, the board submitted a list of properties that sold which included the subject's October 2001 sale for a price of \$2,237,665. Descriptions of the other sale properties were not provided. In addition, the board of review provided a copy of the subject's property characteristic printout.

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 appellants' 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 appellants have overcome this burden.

The appellants submitted four properties as suggested comparables to the subject but with significant variations in living area, age and/or location. These four properties have improvement assessments ranging from \$16.77 to \$20.94 per square foot of living area. The subject's per square foot improvement assessment of \$37.84 falls above the range established by these properties. However, the Board finds the appellants' comparable one, which is only one-year-old, appears to enjoy a partial assessment based on occupancy. In addition, this property is located about one and one-half miles from the subject. The appellants' comparables two, three and four range from 46 to 99 years in age, whereas, the subject is only four years old. Furthermore, the appellant's comparable four is significantly larger in both land and improvement size as compared to the subject. After considering adjustments for age, size and location, the Board finds the four equity comparables provided by the appellant do not support a change in the subject's current assessment.

Next, the Board places the most weight on both parties documentation disclosing the subject was purchased in October 2001 for a price of \$2,237,665. The Board finds that the sale is the best evidence of the subject's market value. The Board finds the board of review failed to present any evidence to refute the arm's length nature of the sale. Therefore, the Property Tax Appeal Board finds that the subject had a market value of \$2,237,665 as of January 1, 2002. The Board further finds that the 2002 Illinois Department of Revenue's three-year median level of assessments of 9.79% for Class 2 property shall apply and a reduction is warranted.

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

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: October 26, 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.