

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joseph Madden
DOCKET NO.: 03-20076.001-R-1 and 03-20076.002-R-1
PARCEL NO.: See below

The parties of record before the Property Tax Appeal Board are Joseph Madden, the appellant, by attorney Jeffrey C. Sperling of Chicago, and the Cook County Board of Review.

The subject property consists of a 52-year-old, one-story, single-family dwelling of frame and masonry construction containing 4,486 square feet of living area. Features of the home include three and one-half bathrooms, a partial-finished basement, central air-conditioning, a fireplace and a two-car attached garage. The subject is prorated over two parcels and located in River Forest Township, Cook County.

The appellant, 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 appellant submitted assessment data and limited descriptive data on two properties suggested as comparable to the subject. Based on the appellant's documents, the two suggested comparables contain 2,960 and 2,315 square feet of living area with the same classification code as the subject. The appellant provided the street addresses and property index numbers for the suggested comparables which indicate they are located on the same street as the subject. The improvement assessments are \$43,745 and \$33,628 or \$14.77 and \$14.52 per square foot of living area, respectively. No other descriptive information was provided. Based on the evidence presented, the appellant requested a reduction in the subject's improvement assessment.

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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:

<u>Docket No.</u>	<u>Parcel No.</u>	<u>Land</u>	<u>Imprv.</u>	<u>Total</u>
03-20076.001-R-1	15-11-207-030-0000	\$10,530	\$34,514	\$45,044
03-20076.002-R-1	15-11-207-033-0000	\$10,681	\$34,514	\$45,195

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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The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total combined assessment of \$90,239. The subject's improvement assessment is \$69,028 or \$15.38 per square foot of living area. In support of the assessment, the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with one-story, single-family dwellings of masonry construction located within two blocks of the subject. Two comparables are located on the same street as the subject. The improvements range in size from 2,120 to 3,838 square feet of living area and range in age from 48 to 108 years. The comparables contain from two and one-half to five full bathrooms, from one to five fireplaces and a multi-car garage. Three comparables contain a finished or unfinished basement and three comparables have air-conditioning. The improvement assessments range from \$15.60 to \$26.58 per square foot of living area.

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 not overcome this burden.

The Board finds the board of review's comparables one, two and three to be the most similar properties to the subject in the record. These three properties are similar to the subject in construction, amenities, design and location and have improvement assessments ranging from \$15.60 to \$16.56 per square foot of living area. The subject's per square foot improvement assessment of \$15.38 falls below the range established by these properties. The board of review's comparable four is accorded less weight because it differs significantly from the subject in improvement size. After considering adjustments and the differences in the board of review's comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by somewhat similar properties contained in the record.

Although the appellant's comparables appear to be similar to the subject in design and location, the appellant provided no further descriptive data such as type of construction, age, and amenities. Consequently, the Property Tax Appeal Board was unable to analyze these comparables and make a comparability

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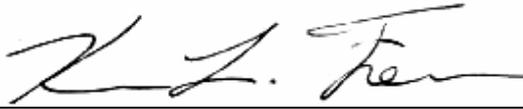
finding. As a result of the lack of data, less weight was given to the appellant's comparables.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not 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.