

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Hardy
DOCKET NO.: 03-20609.001-R-1
PARCEL NO.: 10-25-220-136-0000

The parties of record before the Property Tax Appeal Board are John Hardy, the appellant, by attorney Rusty A. Payton of Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of a two-story masonry constructed single family dwelling that contains 1,663 square feet of living area. The dwelling is 62 years old with features that include a partial basement with a finished recreation room, central air conditioning and a two-car detached garage. The property is located in Evanston, Evanston Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted descriptions, assessment information, and copies of photographs on four comparable properties improved with two-story dwellings of masonry exterior construction. The comparables ranged in size from 1,456 to 1,913 square feet of living area and in age from 48 to 53 years old. The appellant indicated one comparable had a partial finished basement while three comparables had unfinished basements and one comparable had central air conditioning. A map submitted by the appellant indicated two comparables are located approximately ½ mile from the subject. The map did not depict the location of the two remaining comparables. The comparables had total assessments that ranged from \$20,100 to \$27,438 and improvement assessments that ranged from \$13,995 to \$20,718 or from \$9.61 to \$10.83 per square foot of living area. Based on this data the appellant requested the subject's improvement assessment be reduced to \$17,511 or \$10.53 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject was

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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:

LAND:	\$	5,526
IMPR.:	\$	22,393
TOTAL:	\$	27,919

Subject only to the State multiplier as applicable.

disclosed.¹ The subject has an improvement assessment of \$22,393 or \$13.47 per square foot of living area. The board of review submitted descriptions and assessment information on three comparables to demonstrate the subject property was equitably assessed. The comparables had the same neighborhood code assigned by the county assessor as the subject property. The comparables were improved with two-story dwellings with masonry exterior construction that ranged in size from 1,772 to 2,054 square feet of living area. The dwellings ranged in age from approximately 40 to 63 years old. Two of the comparables had full basements; two of the comparables had central air conditioning; two of the comparables had a fireplace; and one comparable had a garage. One of the comparables was located along the same street and within one block of the subject property. These comparables had improvement assessments ranging from \$20,632 to \$24,538 or from \$9.94 to \$13.85 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 the appeal. The Board further finds the evidence in the record supports the assessment of the subject property.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction is not warranted.

The parties submitted assessment information on seven comparables to support their respective positions. The Board gives little weight to the appellant's comparables because the comparables were not similar to the subject in location and a comparison of the photographs demonstrate the comparables were not particularly similar to the subject in style. The Board finds the best comparables in the record were those submitted by the board of review. Of these comparables the board of review's comparable number one most was similar to the subject in location, age, style and features. This comparable had an improvement assessment of \$24,538 or \$13.85 per square foot of living area, which is similar to as well as supportive of the subject's

¹ In its submission the board of review utilized the 2004 assessments of the subject and the comparables. In this summation and analysis the Property Tax Appeal Board will use the 2003 assessment information as taken from the property record cards submitted by the board of review.

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improvement assessment of \$22,393 or \$13.47 per square foot of living area.

In conclusion, the Property Tax Appeal Board finds a reduction in the subject property's assessment based on a lack of uniformity is not warranted based on this record.

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

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: December 21, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

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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.