

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Christopher Boyer  
DOCKET NO.: 03-21101.001-R-1  
PARCEL NO.: 16-18-220-017-0000

The parties of record before the Property Tax Appeal Board are Christopher Boyer, the appellant, by attorney Rusty A. Payton of the Law Offices of Rusty A. Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property is a 93-year old, two-story frame dwelling containing 1,608 square feet of living area. The dwelling features a full unfinished basement.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. The appellant submitted four suggested comparable properties located in close proximity to the subject. The comparables are described as two-story frame dwellings that are from 79 to 109 years old. Features had varying degrees of similarity when compared to the subject. The comparables range in size from 1,560 to 2,049 square feet of living area and have improvement assessments ranging from \$12.66 to \$13.25 per square foot of living area. The subject property has an improvement assessment of \$16.34 per square foot of living area. 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 assessment was disclosed. In support of the subject's assessment, the board of review submitted property characteristic sheets and an assessment analysis of four suggested comparables located in close proximity to the subject. The comparables consist of two-story frame dwellings that are from 86 to 91 years old. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,284 to 1,386 square feet of living area and have improvement assessments ranging from \$17.16 to \$17.78 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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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:	\$	3,005
IMPR.:	\$	20,905
TOTAL:	\$	23,910

Subject only to the State multiplier as applicable.

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 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). After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Board finds the parties submitted eight suggested comparables for consideration. The Board gave less weight to the comparables submitted by the board of review and comparable 4 submitted by the appellant due to their dissimilar size when compared to the subject. The Board further finds the three remaining comparables submitted by the appellant are most similar when compared to the subject in age, size, design and features. They have improvement assessments of ranging from \$12.66 to \$13.20 per square foot of living area. The subject property has an improvement assessment of \$16.34 per square foot of living area, which falls above the range established by the most similar comparables contained in this record. After considering adjustments to the most similar comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is excessive 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: December 5, 2008



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.