

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Timothy O'Day  
DOCKET NO.: 03-21305.001-R-1  
PARCEL NO.: 05-07-114-020-0000

The parties of record before the Property Tax Appeal Board are Timothy O'Day, the appellant, by attorney William Schloss of Northbrook and the Cook County Board of Review.

The subject property consists of a 117-year-old, two-story style single-family dwelling of frame construction containing 2,514 square feet of living area and located in New Trier Township, Cook County. Amenities include two full baths, a full basement, air conditioning, two fireplaces and a two-car garage.

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 four suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of two-story style single-family dwellings of frame or stucco construction from 80 to 108 years old. All of the comparable dwellings contain one or two full baths, fireplaces and garages; three contain additional half baths. The comparables range in size from 2,256 to 3,480 square feet of living area and have improvement assessments ranging from \$12.95 to \$16.93 per square foot of living area. A copy of the subject's 2003 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 \$52,405, or \$20.85 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:	\$	18,741
IMPR.:	\$	37,000
TOTAL:	\$	55,741

Subject only to the State multiplier as applicable.

PTAB/lbs/070

coded assessment neighborhood as the subject. The comparable consists of a 103-year old, two-story style single-family dwelling of frame construction. The 103-year old, 1,152 square foot comparable contains one full and one half bath, a basement, air conditioning, a fireplace and a two-car garage. The board's comparable has an improvement assessment of \$20.65 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 Board finds that the parties submitted five properties as comparable to the subject. Next the Board finds that the board of review's comparable is substantially inferior in size and the appellant's comparable number three is significantly superior in size when compared to the subject. The Board finds that the three remaining properties are the most similar to the subject in the record. The properties found the most similar have improvement assessments ranging from \$12.95 to \$14.78 per square foot of living area. The subject's per square foot improvement assessment of \$20.85 exceeds the range established by these properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the properties found the most similar to the subject contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence 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.