

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Marcus Jones  
DOCKET NO.: 03-25975.001-R-1  
PARCEL NO.: 29-17-114-026-0000

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

The subject property is improved with a two-story single-family dwelling that contains 1,872 square feet of living area. The subject dwelling has a frame exterior, an unfinished basement and a one-car detached garage. The dwelling is approximately 95 years old. The improvements are located on an 8,428 square foot parcel in Harvey, Thornton Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment data on four comparables improved with two-story dwellings that ranged in size from 1,479 to 2,190 square feet of living area. The dwellings have frame exterior construction and range in age from 104 to 112 years old. The appellant indicated that two of the comparables had unfinished basements. These properties had improvement assessments ranging from \$2,653 to \$4,075 or from \$1.79 to \$1.86 per square foot of living area. The appellant submitted a copy of the final decision issued by the board of review wherein the subject's final assessment of \$8,013 was disclosed. The subject had an improvement assessment of \$6,066 or \$3.24 per square foot of living area. Based on this evidence the appellant requested the

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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:	\$	1,947
IMPR.:	\$	3,482
TOTAL:	\$	5,429

Subject only to the State multiplier as applicable.

subject's improvement assessment be reduced to \$3,444 or \$1.84 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 Board further finds the evidence in the record supports a reduction in the subject's assessment.

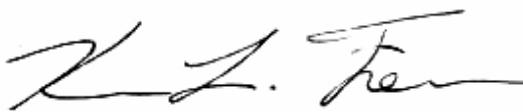
The appellant argued assessment inequity in the subject's assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property 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 warranted.

The Board finds the only evidence pertaining to the uniformity of the subject's assessment was submitted by the appellant. The appellant submitted assessment data on four comparables to demonstrate the subject's improvement was being inequitably assessed. These four comparables were improved with two-story dwellings of frame construction that ranged in size from 1,479 to 2,190 square feet of living area. The dwellings ranged in age from 104 to 112 years old. The appellant indicated that two of the comparables had unfinished basements. The appellant's comparables had improvement assessments ranging from \$2,653 to \$4,075 or from \$1.79 to \$1.86 per square foot of living area. The subject had an improvement assessment of \$6,066 or \$3.24 per square foot of living area, which is above the range established by the comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the evidence presented by the appellant as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds, based on this record, the evidence supports a reduction in the subject property's assessment.

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

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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.