

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Cahill Builders, Inc.  
DOCKET NO.: 03-28134.001-R-1  
PARCEL NO.: 13-07-407-022-0000

The parties of record before the Property Tax Appeal Board are Cahill Builders, Inc., the appellant, by attorney Robert Marsico of Crane and Norcross, Chicago, and the Cook County Board of Review representative David Flores.

The subject property consists of a four-year-old, two-story style single-family dwelling of masonry construction containing 2,184 square feet of living area and located in Jefferson Township, Cook County. The subject is built on a slab foundation and has amenities which include two full baths, one half bath, air conditioning, a fireplace and a two and one-half 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 close proximity to the subject. These properties consist of two-story style single-family dwellings of masonry construction from 60 to 62 years old. The comparable dwellings contain two or three full baths and full basements; two have additional half baths; two have air conditioning; one has two fireplaces; and three have garages. The comparables range in size from 2,016 to 2,874 square feet of living area and have improvement assessments ranging from \$10.65 to \$12.01 per square foot of living area. Photographs of the subject and the comparables along with a copy of the subject's 2003 board of review final decision were also included. The subject's photograph depicts a one-story masonry dwelling with a basement. In the photographs the comparables appear as two-story masonry dwellings. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

(Continued on Next Page)

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:	\$	4,373
IMPR.:	\$	32,268
TOTAL:	\$	36,641

Subject only to the State multiplier as applicable.

PTAB/lbs/070416

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$32,268, or \$14.77 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 four suggested comparable properties located in the same coded assessment neighborhood as the subject, one of which is on the same street and block as the subject. The comparables consist of two-story style single-family dwellings of masonry construction ranging from six to sixty-three years old. The board's comparables contain one or two full baths, basements and have garages; two have additional half baths; three have air conditioning; and one has a fireplace. These properties range in size from 1,152 to 2,256 square feet of living area and have improvement assessments ranging from \$14.76 to \$16.76 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 failed to overcome this burden.

Initially, the Property Tax Appeal Board finds that, despite the photograph, the parties' evidence concur the subject is a newer two-story dwelling built approximately four or five years prior to the date at issue. Therefore, the Board will not consider the appellant's submission of the subject's alleged photograph in its analysis.

The Property Tax Appeal Board finds the submitted eight properties as comparable to the subject. These properties have improvement assessments ranging from \$10.65 to \$16.76 per square foot of living area. The subject's per square foot improvement assessment of \$14.77 falls within the range established by these properties. The Board places substantial weight on the board of review's comparable number one, a six year old, frame and masonry dwelling containing 2,256 square feet of living area. This improvement is similar to the subject in most aspects and has a per square foot assessment of \$14.76. The Board accords the remaining comparables less weight due to their inferior age and/or size. After considering these factors, the Property Tax

Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no 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.