

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Garry E. Howard
DOCKET NO.: 03-30381.001-R-1
PARCEL NO.: 13-06-205-009-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Garry E. Howard, the appellant, by attorney Melissa Whitley of Marino & Associates, P.C. of Chicago and the Cook County Board of Review (board).

The subject property consists of a ten-year-old, two-story single-family dwelling of frame and masonry construction containing 3,530 square feet of living area and located in Jefferson Township, Cook County. The residence contains two and one half bathrooms, a full basement, air conditioning, a fireplace and a two-car garage.

The appellant's attorney appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable properties located within two and one half miles of the subject. These properties consist of two-story single-family dwellings of masonry or frame and masonry construction and range in age from 48 to 51 years. The comparables have one, two or four bathrooms with some half-baths and full or partial basements. Two homes are air-conditioned and two have fireplaces and all have one or two-car garages. The comparables contain between 2,980 and 3,788 square feet of living area and have improvement assessments ranging from \$34,724 to \$37,464 or from \$9.89 to \$11.65 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$43,877, or \$12.43 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within a quarter mile of the

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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: \$ 8,441
IMPR. \$43,877
TOTAL: \$52,318

Subject only to the State multiplier as applicable.

PTAB/TMcG.

subject. The comparables consist of two-story single-family dwellings of frame construction and range in age from 51 to 53 years. The comparables contain two bathrooms, one with a half-bath, one with a finished basement; two have air conditioning and two have one or two-car garages. The comparables contain between 1,933 and 2,411 square feet of living area and have improvement assessments of between \$24,042 and \$30,785 or from \$12.43 to \$12.84 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After having heard the testimony and considering the evidence, the PTAB 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has failed to overcome this burden.

The PTAB finds the parties submitted a total of six properties as suggested comparables. The PTAB finds both the appellant's and the board's comparables are much older than the subject. These six properties have improvement assessments ranging from \$9.89 to \$12.84 per square foot of living area. The subject's per square foot improvement assessment of \$12.43 is within this range of properties. The PTAB affords less weight to all comparables because of their dissimilarities in living area, location, construction and especially, age. After considering the substantial differences in the suggested comparables when compared to the subject property, the PTAB finds the submitted evidence is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated 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 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 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.