

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Maureen McGuire Helfgot  
DOCKET NO.: 04-20558.001-R-1  
PARCEL NO.: 12-02-218-027-0000

The parties of record before the Property Tax Appeal Board are Maureen McGuire Helfgot, the appellant, by attorney Thomas J. Boyle of Chicago, and the Cook County Board of Review.

The subject property consists of a 52-year-old, one and one-half story style single-family dwelling of masonry construction containing 1,635 square feet of living area and located in Norwood Park Township, Cook County. Amenities include two full baths, a half-bath, a partially finished basement, air conditioning, and a detached 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 one and one-half story style single-family dwellings of masonry or frame and masonry construction from 51 to 66 years old. All of the comparable dwellings contain two full baths, basements and garages; three have air conditioning and two have fireplaces. The comparables range in size from 1,599 to 1,898 square feet of living area and have improvement assessments ranging from \$11.51 to \$14.97 per square foot of living area. A copy of the subject's 2004 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 \$29,900, or \$18.29 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

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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:	\$	8,676
IMPR.:	\$	21,500
TOTAL:	\$	30,176

Subject only to the State multiplier as applicable.

detailing three suggested comparable properties located on the same street as the subject. The comparables consist of 50 to 52 year old, one-story or one and one-half story style single-family dwellings of masonry construction. The comparables contain one full bath, a half-bath, basements, and garages; one also has air conditioning and two fireplaces. These properties range in size from 1,134 to 1,680 square feet of living area and have improvement assessments ranging from \$17.67 to \$21.14 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.

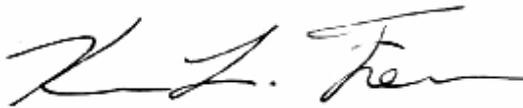
The Property Tax Appeal Board finds that the parties submitted seven properties as comparable to the subject. Of these properties, the Board places the most weight on the appellant's comparables numbered one through three. These properties are the most similar to the subject in size, style, age, and amenities in the record. The Property Tax Appeal Board places diminished weight on the remaining four properties due to size and/or amenities. The properties found the most similar have improvement assessments ranging from \$13.24 to \$14.97 per square foot of living area. The subject's improvement of \$18.29 per square foot of living area places it above the range established by the properties found the most similar. 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 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 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

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: May 30, 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.