

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Even  
DOCKET NO.: 04-21146.001-R-1  
PARCEL NO.: 01-01-206-015-0000

The parties of record before the Property Tax Appeal Board are John Even, the appellant, by attorney Stephanie Park of Chicago and the Cook County Board of Review.

The subject property consists of an 8,643 square foot parcel improved with a 25-year-old, two-story style single-family dwelling of frame and masonry construction. Containing 2,521 square feet of living area the subject improvement features two and one-half baths, a full unfinished basement, air conditioning, two fireplaces and a two-car garage. The subject is located in Barrington Township, Cook County.

The appellant, through counsel, appeared 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 eight suggested comparable properties located in the same coded assessment neighborhood as the subject, two of which on the same street and block as the subject. These properties consist of two-story style single-family dwellings of frame or frame and masonry construction ranging in age from 19 to 40 years and in size from 2,421 to 2,612 square feet of living area. The comparables feature one or two full baths; one half-bath; single fireplaces; and one to two car garages. In addition seven of the comparables have finished or unfinished full basements and seven have air conditioning. These comparables have improvement assessments ranging from \$11.33 to \$15.01 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 \$40,288, or \$15.98 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

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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:	\$	5,877
IMPR.:	\$	40,288
TOTAL:	\$	46,165

Subject only to the State multiplier as applicable.

same coded assessment neighborhood as the subject, three of which are on the same street and block as the subject. The comparables consist of 26 or 28 year old, two-story style single-family dwellings of frame and masonry construction. These properties range in size from 2,038 to 2,612 square feet of living area have amenities such as two full baths, full finished or unfinished basements, air conditioning, one or two fireplaces and two-car garages. These properties have improvement assessments ranging from \$16.36 to \$16.68 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.

The Property Tax Appeal Board finds that the parties submitted 12 properties as comparable to the subject. The Board accords substantial weight to the appellant's comparables three and eight and the board of review's comparables one through three. The Board finds that these are the most similar to the subject in the record. These properties are located on the same street and block as the subject; and are similar in age, size, and amenities when compared to the subject. These properties have improvement assessments ranging from \$14.18 to \$16.68 per square foot of living area. The Board accords the remaining properties diminished weight due to differences to varying degrees in size, location, age and/or amenities when compared to the subject. After considering adjustments and the differences in the properties found the most similar when compared to the subject property, the Board finds the subject's per square foot improvement assessment of \$15.98 is supported by the properties contained in the record.

As a result of this analysis, 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 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.

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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 27, 2009



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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.