

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Bill Reilly
DOCKET NO.: 04-21755.001-R-1
PARCEL NO.: 12-02-113-016-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Bill Reilly, the appellant, by attorney Lisa A. Marino of Marino and Associates, PC of Chicago, and the Cook County Board of Review (board).

The subject property consists of a 26-year-old, single-family dwelling of frame and masonry construction containing 1,904 square feet of living area and located in Leyden Township, Cook County. The residence contains two and one half bathrooms, a finished partial basement, air conditioning, a fireplace and a two-car garage.

The appellant claimed the subject was incorrectly classified by the Assessor as a class 2-07 but should be classified as a class 2-34 split-level dwelling.

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 three class 2-34 suggested comparable properties located within a quarter mile of the subject. These properties consist of split-level single-family dwellings of frame or frame and masonry construction and range in age from 42 to 55 years. The comparables have two bathrooms and partial basements, all finished. One home is air-conditioned and each has a one or two-car garage. The comparables contain between 1,903 and 2,353 square feet of living area and have improvement assessments ranging from \$31,255 to \$35,698 or from \$15.17 to \$16.42 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$33,860, or \$17.78 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered three suggested class 2-07 comparable properties located

(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: \$ 8,923
IMPR. \$33,860
TOTAL: \$42,783

Subject only to the State multiplier as applicable.

PTAB/TMcG.

within a quarter mile of the subject. The comparables consist of two-story single-family dwellings of frame and masonry construction and range in age from 36 to 41 years. The comparables contain two and one half bathrooms, partial or full basements, two finished; all have air conditioning, fireplaces and two-car garages. The comparables contain between 2,121 and 2,364 square feet of living area and have improvement assessments of between \$39,042 and \$43,877 or from \$18.40 to \$18.56 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 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 Board finds the board's three comparables are the comparables more similar to the subject but with some differences in size to be considered. These properties have improvement assessments ranging from \$18.40 to \$18.56 per square foot of living area. The subject's per square foot improvement assessment of \$17.78 is below the range of these properties. The Board gives less weight to the appellant's comparables because they are of a different improvement classification. The appellant offered no compelling evidence to show that the subject is a class 2-34 property and also what result a classification change would be effected in the subject's assessment. After considering both parties' suggested comparables when compared to the subject property, the PTAB finds the 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 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.



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: July 28, 2009



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.