

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Herley
DOCKET NO.: 04-21877.001-R-1
PARCEL NO.: 02-29-201-005-0000

The parties of record before the Property Tax Appeal Board (PTAB) are John Herley, the appellant, by attorney Joseph G. Kusper of Storino, Ramello & Durkin of Rosemont and the Cook County Board of Review (board).

The subject property containing 171,757 square feet of land consists of a 27-year-old, class 2-04, one-story single-family dwelling of masonry construction containing 2,546 square feet of living area and located in Palatine Township, Cook County. The residence contains two and one half bathrooms, air conditioning, a fireplace, a full finished basement and a two-car garage.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In addition, the complainant claims that the land assessment should be reduced 50% due to the fact that more than half the lot is located within Lake Inverness. In support of the equity argument, the appellant offered three suggested comparable properties ranging in size from 78,957 to 334,715 square feet of land and located within a quarter mile of the subject. These properties consist of a one-story 2-04 and two, two-story 2-06 & 2-09 single-family dwellings of frame and masonry construction and range in age from 20 to 95 years. The comparables have two or three bathrooms with half-baths and all homes have a full or partial basement. Two homes are air-conditioned and all have fireplaces. The comparable properties have two or three-car garages. The comparables contain between 2,864 and 7,384 square feet of living area and have improvement assessments ranging from \$16,728 to \$48,636 or from \$5.84 to \$9.49 per square foot of living area.

In support of the claim that half the lot is contained in Lake Inverness and should be 50% assessed, the appellant submitted a partial plat map disclosing the subject lot and the presence of Lake Inverness. The plat map discloses the subject is a legal lot of record, namely lot #8 and like neighboring lake lots

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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: \$48,091
IMPR.: \$30,425
TOTAL: \$78,516

Subject only to the State multiplier as applicable.

PTAB/TMcG.

include portions of Lake Inverness. 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 \$30,425, or \$11.95 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within the same block as the subject. The comparables consist of one-story single-family dwellings of frame and masonry or masonry construction and range in age from 20 to 26 years. The comparables contain three or four bathrooms, with half baths, full finished basements; all have air conditioning, fireplaces and three-car garages. The comparables range in size from 3,508 to 4,925 square feet of living area and have improvement assessments of between \$68,667 and \$76,719 or from \$14.85 to \$19.57 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record 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.

As to the equity argument, the PTAB finds none of the six suggested comparables are similar enough to the subject to command weight sufficient to indicate an assessment inequity and cause an assessment change. The PTAB finds the six suggested comparables differ considerably from the subject in living area or age or building classification. After considering the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is insufficient to effect a change in the subject's assessment.

As to the value of this fully improved lot partially located within Lake Inverness, neither party submitted evidence that a lakefront lot like the subject is of more or less value and why it is more or less valuable. Therefore, the lakefront argument is without merit.

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.