

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Uhl Grant
DOCKET NO.: 04-22286.001-R-1
PARCEL NO.: 18-18-220-004-0000

The parties of record before the Property Tax Appeal Board are Uhl Grant, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, in Chicago, Illinois, and the Cook County Board of Review.

The subject property is improved with a 31-year old, two-story dwelling of masonry construction containing 2,490 square feet of living area. The dwelling also features a full, unfinished basement, central air conditioning, fireplace, and a two-car attached garage. The property is located in Western Springs, Lyons Township, Cook County, Illinois.

The appellant's appeal is based on unequal treatment in the assessment process as to the improvement assessment. No dispute was raised with regard to the land assessment. The appellant submitted information on three comparable properties for consideration, one of which is in close proximity to the subject and two of which are more than one mile distant from the subject. The comparables are described as two-story frame and masonry dwellings that range in age from 29 to 40 years old. One comparable has a partial basement while the other two have full unfinished basements. Each comparable features central air conditioning and a fireplace. The comparables range in size from 2,285 to 2,517 square feet of living area and have improvement assessments ranging from \$23,380 to \$26,856 or from \$9.45 to \$11.20 per square foot of living area. The subject's improvement assessment is \$37,495 or \$15.06 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$25,473 or \$10.23 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$47,610 was disclosed. The board of review presented descriptions and assessment information on four comparable properties located from two and one-half to four blocks from the subject property. These

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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:	\$	10,115
IMPR.:	\$	37,495
TOTAL:	\$	47,610

Subject only to the State multiplier as applicable.

comparables consist of two-story frame and masonry dwellings that range in age from 33 to 37 years old. Two comparables have full unfinished basements and two comparables have partial unfinished basements. Each comparable property features central air conditioning, at least one fireplace, and a two-car garage. The dwellings range in size from 2,023 to 2,310 square feet of living area and have improvement assessments ranging from \$33,014 to \$35,094 or from \$15.20 to \$16.32 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject'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 Board further finds a reduction in the subject's assessment is not warranted.

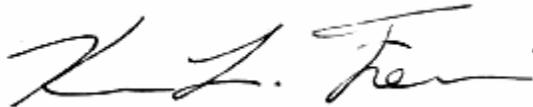
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds appellant's comparables one and two and board of review comparable three were most similar to the subject in size, design, location or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$9.45 to \$15.20 per square foot of living area. The subject's improvement assessment of \$15.06 per square foot of living area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is supported and a reduction in the subject's assessment is not 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: August 29, 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.