

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: William & Ellen Stewart  
DOCKET NO.: 04-22689.001-R-1  
PARCEL NO.: 24-23-214-044-0000

The parties of record before the Property Tax Appeal Board are William & Ellen Stewart, the appellants, by attorney Julie Realmuto of McCarthy & Duffy, Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a 53-year old, one-story dwelling of masonry construction containing 1,451 square feet of living area with a full unfinished basement.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on four comparable properties described as one-story or one and one-half-story masonry dwellings that are 46 to 102 years old for consideration. The comparables range in size from 1,230 to 1,768 square feet of living area and have improvement assessments ranging from \$8.93 to \$9.54 per square foot of living area. The subject's improvement assessment is \$12.11 per square foot of living area. Based on this evidence, the appellants 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 assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story masonry or frame and masonry dwellings that range in age from 48 to 76 years. The dwellings range in size from 1,133 to 1,395 square feet of living area and have improvement assessments ranging from \$12.31 to \$13.99 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.

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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:	\$	3,473
IMPR.:	\$	17,573
TOTAL:	\$	21,046

Subject only to the State multiplier as applicable.

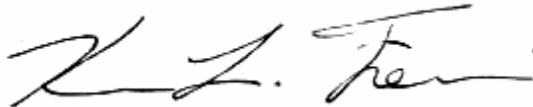
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board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

The Board gave less weight to the appellants' comparables 1 and 3 because they differed in design when compared to the subject. The Board gave less weight to the appellants' comparables 2 and 4 because they differed in size or age when compared to the subject. The Board gave less weight to the board of review's comparables 1, 3 and 4 because they were significantly smaller than the subject in living area. The Board finds the board of review's comparable 2 was most similar to the subject in size, design, exterior construction, location, features and age. Due to its similarities to the subject, this comparable received the most weight in the Board's analysis. The comparable had an improvement assessment of \$12.42 per square foot of living area and supports the subject's improvement assessment of \$12.11 per square foot. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot 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.