

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Thomas T. Glasgow
DOCKET NO.: 04-22733.001-R-1
PARCEL NO.: 03-30-301-069-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Thomas T. Glasgow, the appellant, by attorney Brian Berry of Storino, Ramello & Durkin of Rosemont and the Cook County Board of Review (board).

The subject property consists of an 18-year-old, one-story single-family dwelling of masonry construction containing 1,866 square feet of living area and located in Wheeling Township, Cook County. The residence contains two and one-half bathrooms, a full basement, air conditioning, a fireplace and a two-car garage.

The appellant, through counsel, appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable properties located within a quarter mile of the subject. These properties consist of one-story single-family dwellings of masonry construction and range in age from 25 to 46 years. The comparables have two and one half bathrooms and full basements, one finished. The homes are air-conditioned; two have fireplaces and all have two-car garages. The comparables contain between 2,514 and 2,974 square feet of living area and have improvement assessments ranging from \$29,842 to \$32,677 or from \$10.03 to \$13.00 per square foot of living area. The total assessments range from \$47,705 to \$52,386. The subject's total assessment is \$43,700. 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 total assessment of \$43,700 and improvement assessment of \$35,532, or \$19.04 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered a printout of the subject property disclosing the subject's assessment data and the property's characteristics. In addition, the board disclosed the subject was purchased in

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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: \$ 8,168
IMPR. \$35,532
TOTAL: \$43,700

Subject only to the State multiplier as applicable.

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December 2002 for \$495,000. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony 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.

The appellant submitted three suggested comparables which the PTAB finds somewhat similar to the subject. The three properties have improvement assessments ranging from \$10.03 to \$13.00 per square foot of living area. The subject's per square foot improvement assessment of \$19.04 is above the range of these properties. However, the PTAB finds the appellant's comparables less than similar to the subject improvement because they are older than the subject, one by 28 years; all three suggested comparable buildings are much larger than the subject improvement, one by over 1,000 square feet and the comparable lots are much larger than the subject lot. All three comparables have higher total assessments than the subject, i.e. \$43,700 verses \$47,705 to \$52,386. After considering the appellant's suggested comparables when compared to the subject property, the PTAB finds the three submitted comparables are insufficient evidence to effect a change in the subject's current assessment.

The board offered no equity evidence to support the subject's current 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.



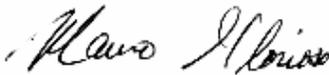
Chairman



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: January 23, 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.