

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Philip Demma
DOCKET NO.: 04-23353.001-R-1
PARCEL NO.: 03-24-309-017-0000

The parties of record before the Property Tax Appeal Board are Philip Demma, the appellant, by attorney Rusty A. Payton of the Law Offices of Rusty A. Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of a 35-year old, two-story dwelling of frame and masonry construction containing 2,600 square feet of living area with a full, unfinished basement, central air conditioning, a fireplace and a two car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing three suggested comparable properties located one-quarter to three-quarters of a mile from the subject. The comparables are two-story frame and masonry dwellings that are 16 to 49 years old with central air conditioning. One comparable has an unfinished basement and one comparable has a full basement, and one comparable has no basement. Two comparables have fireplaces. Their living areas are from 2,118 to 2,813 square feet in size, and have improvement assessments of \$7.51 to \$9.09 per square foot. The subject property has an improvement assessment of \$12.35 per square foot. Based on this evidence, the appellant 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. In support of the subject's assessment, the board of review offered the property characteristic sheets and a spreadsheet detailing three suggested comparable properties that are located in close proximity to the subject. The comparable properties consist of

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a 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:	\$6,854
IMPR.:	\$32,108
TOTAL:	\$38,962

Subject only to the State multiplier as applicable.

PTAB/CKG

two-story frame or frame and masonry dwellings that are 36 or 38 years old with central air conditioning and two car garages. Two comparables have fireplaces. One comparable has a full, finished basement; one comparable has a partial, unfinished basement; and one comparable has a partial, unfinished basement. The dwellings contain 2,240 to 2,412 square feet of living area and have improvement assessments ranging from \$12.76 to \$13.01 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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. 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 not overcome this burden.

Both parties presented assessment data on a total of six equity comparables. The appellant's comparables were located one-quarter to three-quarters of a mile from the subject. Comparable one and three were older than the subject and comparable two was significantly newer than the subject. As a result, they received reduced weight in the Board's analysis. The board of review's comparables were more similar to the subject in location, age, and physical characteristics. The comparables had improvement assessments of \$12.76 to \$13.01 per square foot and support the subject's improvement assessment of \$12.35 per square foot. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in the record and a reduction in the subject's assessment is not warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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

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: October 26, 2007



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.