

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mark Dilly
DOCKET NO.: 04-23891.001-R-1
PARCEL NO.: 02-28-100-013-0000

The parties of record before the Property Tax Appeal Board are Mark Dilly, the appellant, by attorney Arnold G. Siegel, of Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a 19-year old, two-story dwelling of masonry exterior construction containing 5,273 square feet of living area. Features of the dwelling include a full unfinished basement, central air conditioning, two fireplaces and a three-car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process with respect to the improvements. The appellant first argued the subject dwelling has 5,273 square feet of living area. The appellant stated that there was a field inspection of the subject property in 2005 as a result of a complaint. Based on the field inspection the assessor's office determined the subject had 5,273 square feet of living area. The appellant submitted a copy of a page from the subject's property record card containing a schematic of the subject dwelling's dimensions and the calculation of the subject's size. The appellant indicated the subject's correct square footage had not been updated on the assessor's website. The appellant also submitted a copy of a letter from the Cook County Assessor's Office dated September 22, 2005, wherein the 2005 assessment was reduced based on the corrected size.

In further support of the improvement assessment inequity argument the appellant submitted information on six comparable properties described as two-story masonry or frame and masonry dwellings that range in age from 19 to 43 years old for consideration. The comparables range in size from 5,007 to 5,603 square feet of living area. Each comparable has a basement, each comparable has central air conditioning, five of the comparables have 1 or 2 fireplaces and each comparable has a 2, 2.5, 3 or 4-car garage. The comparables have total assessments that range

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:	\$	20,673
IMPR.:	\$	63,276
TOTAL:	\$	83,949

Subject only to the State multiplier as applicable.

from \$70,743 to \$100,200 and improvement assessments that ranged from \$48,636 to \$65,317 or from \$9.49 to \$12.17 per square foot of living area. The subject has a total assessment of \$133,672 and an improvement assessment of \$112,999 or \$21.43 per square foot of living area, using the subject's corrected living area of 5,273 square feet. The subject's improvement assessment equates to a market value of \$133.94 per square foot of living area, which is 88.25% more than the average market value reflected by the improvement assessments for the comparables of \$71.15 per square foot. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to reflect a market value of \$71.15 per square foot resulting in an improvement assessment of \$60,028 or \$11.38 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In its analysis the board of review indicated the subject had 6,748 square feet of living area and an improvement assessment of \$16.75 per square foot. The board of review submitted descriptions and assessment information on three comparable properties consisting of two-story masonry or frame and masonry dwellings that ranged in age from 20 to 24 years old. The comparable dwellings ranged in size from 3,483 to 6,118 square feet of living area. Each comparable has a full basement with two being finished, each comparable has central air conditioning, the comparables have 2 or 4 fireplaces and each comparable has either a 3 or 3.5-car attached garage. These properties have total assessments ranging from \$82,529 to \$145,675 and improvement assessments ranging from \$65,669 to \$121,831 or from \$18.85 to \$19.91 per square foot of living area. The board of review did not submit any evidence in response to the appellant's assertion of the size of the dwelling. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the board of review's analysis does not consider the corrected square footage document from the assessor's office disclosing the subject actually has 5,273 square feet, not 6,748 square feet.

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 warranted.

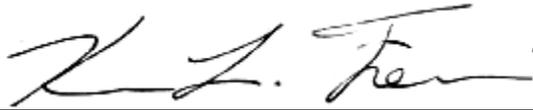
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board 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 met this burden.

Initially, the Board finds the subject has 5,273 square feet of living area. The Board finds the best evidence of the subject's size was presented by the appellant disclosing the Cook County Assessor's Office had measured the dwelling and subsequently reduced the 2005 assessment based on the corrected size.

The Board finds the comparables 2, 3, 4 and 6 submitted by the appellant and comparable 2 submitted by the board of review were most similar to the subject in age, size and features. These five comparables were of masonry or frame and masonry construction and ranged in size from 5,007 to 5,457 square feet of living area and ranged in age from 19 to 28 years old. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$58,881 to \$98,339 or from \$11.22 to \$19.09 per square foot of living area. The subject's improvement assessment of \$112,999 or \$21.43 per square foot of living area is above this range. In conclusion, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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.

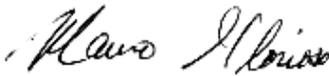
Chairman



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: April 24, 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.