PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert Elliott
DOCKET NO.: 04-24861.001-R-1
PARCEL NO.: 29-13-102-027-0000

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

The subject property is improved with two dwellings with the first dwelling consisting of a 47-year old, one-story home of frame construction containing 1,315 square feet of living area and the second dwelling consisting of a 51 year-old one-story home of frame construction with 902 square feet of living area. The first dwelling has a full unfinished basement, central air conditioning and a two-car detached garage. The second dwelling has a slab foundation and a one-car detached garage.

The appellant's appeal is based on unequal treatment in the assessment process. A review of the appeal disclosed the appellant was contesting the assessment of the first dwelling and attributed the entire improvement assessment to that dwelling. In support of this argument the appellant submitted information on seven comparable properties. The appellant provided descriptions on the first four comparables. These properties were described as one-story masonry dwellings that range in age from 28 to 51 years old for consideration. The comparables range in size from 1,024 to 1,598 square feet of living area and have improvement assessments ranging from $5.11 to $5.68 per square foot of living area. The appellant provided limited descriptions on comparables 5 through 7 such as property index number, classification code, neighborhood code, assessment data and size. These dwellings ranged in size from 1,021 to 1,600 square feet and had improvement assessments ranging from $5.69 to $5.74 per square foot of living area. In the analysis the appellant indicated the subject dwelling had an improvement assessment of $12,102 or $9.20 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

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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:	$	5,630
IMPR.:	$	12,102
TOTAL:	$	17,732

Subject only to the State multiplier as applicable.

PTAB/smw/04-24861/10-08

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review disclosed the first dwelling had an improvement assessment of $7,141 or $5.43 per square foot of living area. The smaller dwelling had an improvement assessment of $4,961 or $5.50 per square foot of living area. The board of review presented descriptions and assessment information on three comparable properties to demonstrate the first dwelling was equitably assessed. These comparables consisted of one-story masonry dwellings that range in age from 41 to 48 years old. The dwellings range in size from 1,092 to 1,152 square feet of living area and have improvement assessments ranging from $5.75 to $6.76 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 the appellant's analysis is flawed because the subject property is improved with two dwellings; however, the appellant attributed the entire improvement assessment to one dwelling. Due to the fact the appellant incorrectly described the subject as containing one home the Board gives his argument little weight. The record contains information on 10 comparables that have varying degrees of similarity to the larger of the two dwellings located on the subject property. These comparables had improvement assessments that ranged from $5.11 to $6.76 per square foot of living area. The subject's larger dwelling has an improvement assessment of $7,141 or $5.43 per square foot of living area which is within this range. After considering adjustments and the differences in both parties' comparables when compared to the larger dwelling located on the subject property, the Board finds the subject's improvement assessment is equitable 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: October 31, 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.