

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Delores Long  
DOCKET NO.: 04-24863.001-R-1  
PARCEL NO.: 29-15-214-023-0000

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

The subject property is improved with a 47-year old, 1.5-story dwelling of frame and masonry construction containing 1,643 square feet of living area with a full basement finished with a recreation room, central air conditioning and a two-car detached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant asserted the subject property has 958 square feet of living area but submitted no schematic or evidence with measurements of the dwelling that would support this estimate of size. To support the inequity argument the appellant submitted information on four comparable properties described as one-story frame dwellings that range in age from 47 to 86 years old for consideration. The comparables range in size from 880 to 990 square feet of living area. One comparable had a basement and one comparable had central air conditioning. These comparables have improvement assessments ranging from \$4.48 to \$5.27 per square foot of living area. Using the appellant's estimate of size the subject's improvement assessment is \$7.98 per square foot of living area. 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 of \$10,644 was disclosed. The board of review submitted a copy of the subject's property characteristic sheet indicating the dwelling had 1,643 square feet of living area. The board of review presented descriptions and assessment information on three comparable properties consisting of 1.5 to 1.9-story frame and masonry

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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:	\$	2,996
IMPR.:	\$	7,648
TOTAL:	\$	10,644

Subject only to the State multiplier as applicable.

dwellings that range in age from 45 to 48 years old. The dwellings range in size from 1,258 to 1,629 square feet of living area. Each comparable has a basement, two comparables have central air conditioning and each has a garage. These properties have improvement assessments ranging from \$5.59 to \$6.37 per square foot of living area. Using the board of review's estimate of size, the subject has an improvement assessment of \$4.65 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.

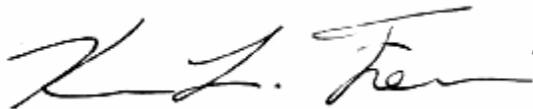
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board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

Initially the Board finds the board of review submitted the best evidence of size and physical characteristics for the subject property. Based on this record the Board finds the subject property has 1,643 square feet of living area. The Board further finds the comparables submitted by the board of review were most similar to the subject in style, size, age and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$5.59 to \$6.37 per square foot of living area. The subject's improvement assessment of \$4.65 per square foot of living area is below this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, 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.