

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Clifford Carlson  
DOCKET NO.: 04-25350.001-R-1  
PARCEL NO.: 06-23-117-006-0000

The parties of record before the Property Tax Appeal Board are Clifford Carlson, 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 44-year old, one-story dwelling of frame construction containing 768 square feet of living area with a full finished basement, central air conditioning, a fireplace and a one-car attached garage.

The appellant contends unequal treatment in the assessment process as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable properties. The first four comparables were described as one-story frame dwellings that range in age from 42 to 46 years old for consideration. One of these comparables had central air conditioning. The appellant provided limited descriptions on the three remaining comparables such as property index number, classification code, neighborhood code assessment information, living area and building assessment per square foot. The comparables range in size from 864 to 925 square feet of living area and have total assessments ranging from \$14,990 to \$16,839 and improvement assessments ranging from \$10.15 to \$10.91 per square foot of living area. The subject's improvement assessment is \$17.71 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 was disclosed. The board of review presented information disclosing the subject property was purchased in March 2004 for a price of \$170,000.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the

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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:	\$	3,432
IMPR.:	\$	13,600
TOTAL:	\$	17,032

Subject only to the State multiplier as applicable.

parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

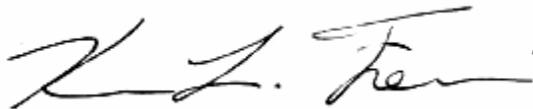
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board 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 comparables submitted by the appellant were larger than the subject dwelling and inferior to the subject in features. None of the comparables were reported to have basements, fireplaces or an attached garage as the subject has. Additionally, only one of the comparables was reported to have central air conditioning. These comparables had improvement assessments that ranged from \$10.15 to \$10.91 per square foot of living area. The subject's improvement assessment of \$17.71 per square foot of living area is above this range but justified due to its superior features and smaller size. The board of review also reported the subject sold in March 2004 for a price of \$170,000. The subject's assessment is reflective of the purchase price when utilizing the 2004 three year median level of assessments for class 2 property of 9.99% as determined by the Illinois Department of Revenue. After considering adjustments and the differences in the appellant's comparables when compared to the subject as well as considering the subject's March 2004 sale, 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.



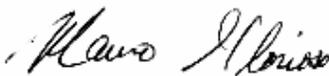
Chairman



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: 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.