

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James Nelson
DOCKET NO.: 04-25357.001-R-1
PARCEL NO.: 06-15-408-136-0000

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

The subject property is improved with an 18-year old, two-story dwelling of frame construction containing 1,922 square feet of living area with a full unfinished basement, central air conditioning, a fireplace and a two-car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. In support of this argument the appellant submitted assessment information on seven comparable properties. The first four comparables were described as two-story dwellings of frame construction that were 17 or 18 years old for consideration. Three comparables had central air conditioning and each comparable had a fireplace. 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 property index numbers indicate the comparables are located in close proximity to the subject property and the addresses provided by the appellant disclose that four are located on the same street as the subject. The seven comparables contained either 1,762 or 2,191 square feet of living area and have improvement assessments ranging from \$6.00 to \$6.66 per square foot of living area. The subject's improvement assessment is \$9.33 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 descriptions and assessment information on four comparable properties consisting of two-story

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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:	\$	2,687
IMPR.:	\$	16,435
TOTAL:	\$	19,122

Subject only to the State multiplier as applicable.

PTAB/smw/04-25357/1-09

frame dwellings that were either 16 or 17 years old. The dwellings have the same classification and neighborhood codes as the subject property. The dwellings range in size from 1,480 to 1,910 square feet of living area. One comparable had a basement, each comparable had central air conditioning and each comparable had an attached garage. These properties have improvement assessments ranging from \$9.47 to \$10.11 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 warranted.

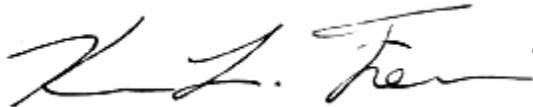
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board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

The Board finds the comparables submitted by the appellant were most similar to the subject in location and size. 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 \$6.00 to \$6.66 per square foot of living area. The subject's improvement assessment of \$9.33 per square foot of living area is above this range. The Board finds, however, that the subject is described as having a basement whereas at least four of the appellant's comparables do not have basements. Due to this superior feature the subject's improvement assessment should be above the range established by the appellant's comparables. Nevertheless, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot 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.



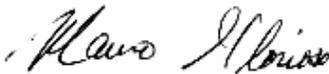
Chairman



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: 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.