

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Curtis Williams
DOCKET NO.: 04-25373.001-R-1
PARCEL NO.: 07-34-121-008-0000

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

The subject property is improved with a 37-year old, one-story dwelling of frame construction containing 1,392 square feet of living area with a full basement finished as a formal recreation room, central air conditioning, and a two-car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. In support of the argument, appellant submitted assessment information and copies of photographs on seven comparable properties. The first four comparables were described as one-story frame or masonry dwellings that ranged in age from 38 to 45 years old for consideration. Three comparables were described as having no basement and one had an unfinished basement. Three comparables featured central air conditioning and one has a fireplace. Based on the photographs, six of the comparables have attached garages. The appellant provided a limited description on the remaining three comparables such as property index number, classification code, neighborhood code, assessment information, living area and building assessment per square foot. All seven comparables range in size from 1,495 to 1,726 square feet of living area and have improvement assessments ranging from \$13.11 to \$14.30 per square foot of living area. The subject's improvement assessment is \$16.61 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 three comparable properties consisting of one-story frame or frame and masonry dwellings that range in age from

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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:	\$	7,256
IMPR.:	\$	23,127
TOTAL:	\$	30,383

Subject only to the State multiplier as applicable.

33 to 38 years old. Each comparable has a basement, one of which was finished as a formal recreation room; two comparables have central air conditioning and one has a fireplace. Each comparable has a two-car attached garage. The dwellings range in size from 1,180 to 1,537 square feet of living area and have improvement assessments ranging from \$17.19 to \$18.26 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.

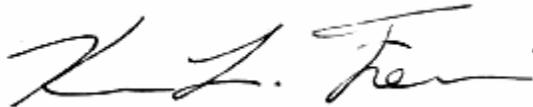
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board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

Of the ten suggested comparables presented by the parties, the Board finds the three comparables presented by appellant with limited assessment and size information is insufficient for comparison purposes. Moreover, three of the other comparables presented by the appellant are found to be dissimilar to the subject in basement foundation and therefore have been given less weight in the Board's analysis. The Board finds comparable #4 submitted by the appellant and the three comparables submitted by the board of review were most similar to the subject in size, design, exterior construction, location and/or age. 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 \$13.92 to \$18.26 per square foot of living area. The subject's improvement assessment of \$16.61 per square foot of living area is within this range. 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 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.



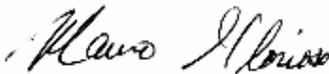
Chairman



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.