PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Norman & Lillian Duncan
DOCKET NO.: 04-25433.001-R-1
PARCEL NO.: 07-32-207-004-0000

The parties of record before the Property Tax Appeal Board are Norman and Lillian Duncan, the appellants, by Julie Realmuto of McCarthy and Duffy, Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a 42-year old, one-story dwelling of frame and masonry construction containing 1,660 square feet of living area with a full unfinished basement, central air conditioning and a two-car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as single-story frame, masonry or frame and masonry dwellings that range in age from 38 to 44 years old for consideration. The comparables range in size from 1,680 to 1,788 square feet of living area. One comparable has central air conditioning and two comparables have a fireplace. The comparables have improvement assessments ranging from $12.96 to $13.14 per square foot of living area. The appellants indicated the subject had 1,446 square feet of living area and an improvement assessment of $15.32 per square foot of living area. Based on this evidence, the appellants 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 submitted a copy of the subject's property record printout disclosing the subject had 1,660 square feet of living area and central air conditioning. The board of review also presented descriptions and assessment information on three comparable properties consisting of one-story masonry dwellings that are either 46 or 47 years old. The comparables have the same classification and neighborhood codes as the subject property. The dwellings range in size from 1,165 to 1,363 square feet of living area and have improvement assessments ranging 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:	$	5,216
IMPR.:	$	22,159
TOTAL:	$	27,375

Subject only to the State multiplier as applicable.

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$13.99 to $15.03 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 appellants contend 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 appellants have not met this burden.

The first issue the Board must decide is the correct size of the dwelling. The Board finds the board of review submitted the best documentation of the description of the subject dwelling. Based on this documentation the Board finds the subject dwelling had 1,660 square feet of living area and central air conditioning.

The Board finds the comparables submitted by the appellants were most similar to the subject in 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 $12.96 to $13.14 per square foot of living area. The subject's improvement assessment of $13.35 per square foot of living area is above this range. The Board finds, however, that the subject's higher improvement assessment is justified based on its superior features such as a full basement and central air conditioning. Therefore, 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: March 20, 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.