

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John & Isabel Kelly
DOCKET NO.: 04-25864.001-R-1
PARCEL NO.: 05-34-224-008-0000

The parties of record before the Property Tax Appeal Board are John & Isabel Kelly, the appellants, by attorney Rusty A. Payton of the Law Offices of Rusty A. Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of an 89-year old, one and one-half story dwelling of frame and masonry construction containing 1,859 square feet of living area with a full, unfinished basement, central air conditioning and a fireplace.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellants submitted a grid analysis detailing four suggested comparable properties. The appellants' map indicates the comparables are located in close proximity to the subject. The comparables are one and one-half or one-story frame, frame and masonry, stucco, or masonry dwellings that are 42 to 91 years old. One comparable has a full basement, one comparable has an unfinished basement, one comparable has a partial basement, and one comparable has no basement. Three comparables have fireplaces. Their living areas are from 1,866 to 1,991 square feet in size, and have improvement assessments of \$19.69 to \$20.52 per square foot. The subject property has an improvement assessment of \$21.44 per square foot. 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. In support of the subject's assessment, the board of review offered the property characteristic sheets and a spreadsheet detailing

(Continued on Next Page)

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:	\$24,837
IMPR.:	\$37,459
TOTAL:	\$62,296

Subject only to the State multiplier as applicable.

PTAB/CKG

three suggested comparable properties located in close proximity to the subject. The comparable properties consist of one-story frame and masonry dwellings that are 46 to 86 years old with central air conditioning. One comparable has a partial, unfinished basement; one comparable has a partial, finished basement; and one comparable has a full, finished basement. The comparables have one or two fireplaces. One comparable has a one car garage, one comparable has a one and one-half car garage, and one comparable has a two car garage. The dwellings contain 2,007 to 2,352 square feet of living area and have improvement assessments ranging from \$21.50 to \$23.29 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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted. The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have overcome this burden.

Both parties presented assessment data on a total of seven equity comparables. The appellants' comparable four differed from the subject in design and foundation and was significantly newer than the subject. All the board of review's comparables differed from the subject in design. Comparable one and two were also significantly newer than the subject. As a result, these four comparables received reduced weight in the Board's analysis. The appellants' comparable one, two, and three were more similar to the subject in location, age, and physical characteristics. The comparables had improvement assessments of \$19.69 to \$20.19 per square foot. However, the subject's improvement assessment of \$21.44 per square foot falls above the level established by these comparables. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the most comparable properties contained in the record and a reduction in the subject's assessment is warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have adequately demonstrated that the subject

dwelling was inequitably assessed by clear and convincing evidence and a reduction 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

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 26, 2007



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.