

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Larry Hubbard  
DOCKET NO.: 04-26338.001-R-1  
PARCEL NO.: 20-26-210-038

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Larry Hubbard, the appellant, by Attorney Julie Realmuto with the law firm of McCarthy & Duffy in Chicago and the Cook County Board of Review.

The subject property consists of a 3,135 square foot land parcel improved with a six-year old, two-story, frame, single-family dwelling. The improvement contains 1,311 square feet of living area with one full and one half-baths, a full basement and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process of the subject property. In support of the equity argument, the appellant submitted data and descriptions of four suggested comparables located within the subject's neighborhood. These properties are improved with a two-story, frame, single-family dwelling. They range: in age from 5 to 8 years; in size from 1,311 to 1,358 square feet of living area; and in improvement assessments from \$7.28 to \$8.14 per square foot of living area. The pleadings also included black and white photographs of the properties as well as a neighborhood map depicting the proximity of the properties to the subject. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's final assessment of \$15,284 was disclosed reflecting an improvement assessment of \$13,679 or \$10.43 per square foot of living area. In support of the subject's

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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:	\$	1,605
IMPR.:	\$	13,679
TOTAL:	\$	15,284

Subject only to the State multiplier as applicable.

PTAB/KPP

assessment, data and descriptions of three suggested properties were submitted for consideration. These properties are improved with a seven-year old, two-story, frame, single-family dwelling with one full and one half-baths. They contain 1,311 square feet of living area with improvement assessments at \$10.71 per square foot. Amenities include a full basement and a two-car garage. As a result of its analysis, the board of review requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The PTAB further finds that 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 PTAB finds the appellant has not met this burden.

In totality, the parties submitted a total of seven suggested comparables for consideration. The PTAB finds that comparables #2 and #3 submitted by the appellant and comparables #1 through #3 submitted by the board of review are most similar to the subject property and received most weight in the PTAB's analysis. These five comparables range in improvement assessments from \$7.39 to \$10.71 per square foot of living area. The subject's improvement assessment of \$10.43 per square foot is within this established range. The PTAB further finds that the parties' remaining comparables are accorded little weight due to a disparity in improvement age and/or size.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the PTAB finds that the subject's per square foot improvement assessment is supported and that a reduction in the subject's assessment is not warranted.

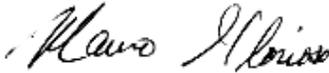
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

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: February 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.