

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Richard Lyons
DOCKET NO.: 04-27327.001-R-1
PARCEL NO.: 14-33-123-004
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Richard Lyons, the appellant, by Attorney Glenn Guttman of Rieff Schramm & Kanter in Chicago; and the Cook County Board of Review.

The subject property contains a 2,900 square foot parcel improved with a 105-year old, three-story, masonry dwelling of average condition. The building contains 4,443 square feet of living area with three full and one half-baths and a full basement.

The appellant argued that the appeal was based on unequal treatment in the assessment process of the improvement.

The appellant's pleadings reflect data and descriptions on a total of eight comparable properties. They are improved with a two-story or three-story, masonry dwelling. These comparables range: in baths from three full and one half-baths to four full baths; in age from 105 to 125 years; in size from 3,786 to 4,855 square feet of living area; and in improvement assessments from \$19.73 to \$24.24 per square foot of living area. Seven properties have a full or partial basement, while three have a fireplace and six have a garage. 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 as \$135,120 reflecting an improvement assessment of \$116,140 or \$26.14 per square foot. The board of review submitted data and descriptions of three suggested comparables. These properties are improved with a two-story or three-story, masonry dwelling accorded an average condition. The comparables range: in baths from three full and one half-baths to six full baths; in age from 100 to 115 years; in size from 3,776 to 4,539 square feet of

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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:	\$	18,980
IMPR.:	\$	113,074
TOTAL:	\$	132,054

Subject only to the State multiplier as applicable.

PTAB/KPP

living area; and in improvement assessments from \$26.02 to \$29.01 per square foot of living area. Amenities included from a full basement and a garage, while two properties also contain multiple fireplaces, therein. 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 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 met this burden.

In totality, the parties submitted 11 equity comparables. The PTAB finds the comparables #2, #4, #6 and #8 submitted by the appellant as well as comparable #2 submitted by the board of review were most similar to the subject. These five comparables were all improved with a three-story, masonry dwelling ranging in age from 105 to 115 years and in size from 4,189 to 4,732 square feet. They had improvement assessments that ranged from \$20.17 to \$26.02 per square foot of living area, while the subject's improvement assessment stands at \$26.14 per square foot, which is above the range reflected by the comparables. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis; however, slight adjustments were necessary in consideration of age and/or size.

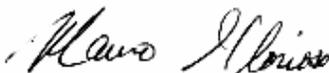
After considering the adjustments and the differences in the comparables, the PTAB finds the subject's per square foot improvement assessment is not supported and that a reduction in the subject's assessment is warranted based upon the evidence submitted in the tax year at issue.

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: December 19, 2008



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.