

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Thomas & Joan Burchard  
DOCKET NO.: 04-28697.001-R-1  
PARCEL NO.: 08-09-204-019-0000

The parties of record before the Property Tax Appeal Board are Thomas & Joan Burchard, the appellant, by attorney Daniel J. Dowd with the law firm of Dowd, Dowd & Mertes, Ltd., in Des Plaines, and the Cook County Board of Review.

The subject property consists of a 29-year-old, two-story, single-family dwelling of frame construction containing 1,923 square feet of living area and located in Elk Grove Township, Cook County. Features of the residence include two and one-half bathrooms, a partial-unfinished basement, a fireplace and a two-car detached garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board suggesting that the subject was entitled to the rollover provision and provided a copy of the Property Tax Appeal Board's 2003 decision for the subject property. No other evidence was provided. 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" disclosing the subject's total assessment of \$39,675. The subject's improvement assessment is \$27,976 or \$14.54 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of frame construction with the same neighborhood code as the subject. The improvements range in size from 1,718 to 1,957 square feet of living area and range in age from 27 to 51 years. The comparables contain two full bathrooms and a two-car attached garage. Two comparables contain a finished or unfinished basement, two comparables have air-conditioning and one comparable contains a fireplace. The improvement assessments

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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: \$ 11,699  
IMPR.: \$ 27,976  
TOTAL: \$ 39,675

Subject only to the State multiplier as applicable.

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range from \$14.40 to \$16.31 per square foot of living area. Based on the evidence presented, 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's 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 appellant has not met this burden.

Regarding the appellant's rollover claim, Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review."

The Property Tax Appeal Board rendered a decision lowering the assessment of the subject property for 2003; however, the Board finds that the triennial reassessment cycle for the subject's township was 2004, the year of this appeal. Consequently, the Board finds the subject does not qualify for the rollover provision.

In addition, the Board finds the board's equity comparables support the subject's current assessment

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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: October 31, 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.