

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: George Hitchcock
DOCKET NO.: 05-20159.001-R-1
PARCEL NO.: 01-02-402-019-0000

The parties of record before the Property Tax Appeal Board (PTAB) are George Hitchcock, the appellant, by attorney Joseph G. Kuser of Storino, Ramello & Durkin of Rosemont and the Cook County Board of Review (board).

The subject property containing 174,240 square feet of land consists of a 50-year-old, one-story single-family dwelling of frame and masonry construction and located in Barrington Township, Cook County. The residence contains two full and two half bathrooms, air conditioning, fireplaces no basement and a two-car garage.

The appellant, through counsel, claimed the subject contained 3,680 square feet of livable space. As evidence of this claim the appellant submitted part of an appraisal dated February 22, 1977 indicating 3,680 square feet of livable space. The Assessor's official records indicate 6,931 square feet of building area. The PTAB finds upon a review of the appraisal data that the appraisal is 27 years old; that the property also includes two additional parcels and that an attached indoor pool alone measures 20 by 40 feet. The PTAB finds an indoor pool is considered living space. The PTAB also finds the partial appraisal is too old to command much weight. The PTAB will accept the Assessor's time honored building estimate of 6,931 square feet.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable properties ranging in size from 20,625 to 225,205 square feet of land and located within three miles of the subject. These properties consist of one-story (2-04) and two-story (2-08) single-family dwellings of frame and masonry or frame construction and range in age from four to 46 years. The comparables have two bathrooms with some half-baths and two homes have a full or partial basement. All homes are air-conditioned and have fireplaces. The comparable

(Continued on Next Page)

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: \$ 13,939
IMPR.: \$ 89,664
TOTAL: \$103,603

Subject only to the State multiplier as applicable.

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properties have two or three-car garages. The comparables contain between 2,690 and 4,845 square feet of living area and have improvement assessments ranging from \$27,185 to \$65,689 or from \$10.11 to \$13.47 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$89,664, or \$12.94 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered four suggested comparable properties located within a half mile of the subject. The comparables consist of one-story single-family dwellings of frame and masonry, frame or stucco construction and range in age from 51 to 96 years. The comparables contain two or three bathrooms, with some half baths, two with partial basements, one finished; three have air conditioning, all have fireplaces and three have two or three-car garages. The comparables range in size from 2,668 to 4,360 square feet of living area and have improvement assessments of between \$54,896 and \$64,810 or from \$14.84 to \$20.58 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. 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 PTAB finds the appellant has failed to overcome this burden.

The PTAB finds none of the seven suggested comparables are similar enough to the subject to command weight sufficient to indicate an assessment inequity and cause an assessment change. The PTAB finds the seven suggested comparables differ considerably from the subject in living area, construction materials, age and building classification. After considering the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no 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



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: July 28, 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.