

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Daniel Mahon
DOCKET NO.: 05-20246.001-R-1
PARCEL NO.: 15-12-210-012-0000

The parties of record before the Property Tax Appeal Board are Daniel Mahon, the appellant, 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 is a 97-year old, two-story frame dwelling containing 2,255 square feet of living area with a full, unfinished basement, central air conditioning, a fireplace, and a two-car garage.

The appellant 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 appellant submitted a grid analysis detailing four suggested comparable properties. On the appellant's map, three of the comparables are located approximately one-half mile from the subject, and the other one is located approximately three-quarter mile from the subject. The comparables are two-story frame dwellings that are 102 to 112 years old. Two of the comparables have unfinished basements, and two have partial basements. Three comparables have fireplaces, and two have central air conditioning. The dwellings have living areas that contain 2,314 to 2,726 square feet, and their improvement assessments range from \$15.30 to \$17.76 per square foot. The subject property has an improvement assessment of \$28.87 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 assessment was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing two

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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:	\$	9,176
IMPR.:	\$	39,688
TOTAL:	\$	48,864

Subject only to the State multiplier as applicable.

PTAB/BRW

suggested comparable properties. One is located three blocks from the subject, and the other one is located approximately three-quarter mile from the subject. The comparables are two-story masonry dwellings that are 90 or 92 years old. Both comparables have full, unfinished basements, a fireplace, and two-car garages. One has central air conditioning. The dwellings have living areas that contain 2,458 or 2,612 square feet and improvement assessments of \$26.32 or \$26.52 per square foot. The subject property has an improvement assessment of \$28.87 per square foot. 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 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 overcome this burden.

Both parties presented assessment data on a total of six equity comparables. All of the comparables were similar to the subject in age. One of the comparables was located three blocks from the subject, and the others were all located in the same area, approximately one-half to three-quarter mile from the subject. The board of review's comparables differed from the subject in exterior construction and received reduced weight in the Board's analysis. Although they were not located in close proximity to the subject, the appellant's comparables three and four were the most similar to the subject in size, exterior construction, design, and central air conditioning. These comparables had improvement assessments of \$17.44 and \$17.76 per square foot. The subject's improvement assessment of \$28.87 per square foot falls well 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 appellant has 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



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 7, 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.