

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Maier  
DOCKET NO.: 05-21367.001-R-1  
PARCEL NO.: 03-30-120-008-0000

The parties of record before the Property Tax Appeal Board are John Maier, the appellant, by attorney Joseph G. Kusper of Storino, Ramello & Durkin, Rosemont, Illinois; and the Cook County Board of Review.

The subject property consists of a 54-year old, one-story style dwelling of frame and masonry construction containing 2,684 square feet of living area with a partial, unfinished basement, central air conditioning, one 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 three suggested comparable properties located within several blocks from the subject property. The comparables are two-story frame dwellings that are between seven and 99 years old. The comparables range in size from 2,452 to 3,009 square feet of living area and have improvement assessments ranging from \$5.00 to \$6.73 per square foot. The subject property has an improvement assessment of \$10.74 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 final assessment was disclosed. In support of the subject's assessment, the board of review offered the property characteristic sheets and a spreadsheet detailing four suggested comparable properties located within eight blocks of the subject property. The comparable properties consist of one or one and one-half story frame or masonry dwellings that are between 25 and 51 years old. The dwellings range in size from 950 to 2,514 square feet of living area and have improvement assessments ranging from \$11.74 to \$17.75 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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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:	\$	19,108
IMPR.:	\$	28,826
TOTAL:	\$	47,934

Subject only to the State multiplier as applicable.

PTAB/MKB/7-09

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 not 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 not overcome this burden.

Both parties presented assessment data and descriptions on a total of seven equity comparables that had varying degrees of similarity with the subject. All of the appellant's comparables differed from the subject in design and exterior construction, one was substantially newer than the subject, two were substantially older than the subject and one was substantially larger than the subject. The board of review's comparables differed from the subject in exterior construction, three differed in design from the subject, one was substantially newer than the subject and three were substantially smaller than the subject. Although none of the comparables was sufficiently similar to the subject to provide clear and convincing evidence the subject was inequitably assessed, the Board notes all comparables had improvement assessments ranging from \$5.00 to \$17.75 per square foot. The subject's \$10.74 per square foot improvement assessment is within this range.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated 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: 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.