

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James McGovern  
DOCKET NO.: 05-22794.001-R-1  
PARCEL NO.: 15-28-315-010-0000

The parties of record before the Property Tax Appeal Board are James McGovern, 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 consists of a 49-year old, one-story dwelling of masonry construction containing 1,859 square feet of living area with a full, finished basement, central air conditioning, two fireplaces, 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 and Exhibit 1 listing three additional comparables. The appellant's map indicates the comparables listed on the grid analysis are located one-quarter mile from the subject. The comparables are one-story frame and masonry or masonry dwellings that are 52 or 57 years old with central air conditioning and fireplaces. One comparable has a full basement, one comparable has an unfinished basement, and two comparables have no basements. Their living areas are from 1,802 to 2,257 square feet in size, and have improvement assessments of \$10.83 to \$11.22 per square foot. The additional comparables are 2,131 to 2,165 in size and have improvement assessments of \$11.88 to \$12.01 per square foot. The subject property has an improvement assessment of \$20.77 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 of \$45,667 was

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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:	\$7,783
IMPR.:	\$20,858
TOTAL:	\$27,914

Subject only to the State multiplier as applicable.

PTAB/CKG

disclosed. The board of review disclosed the subject property sold in September 2004 for a price of \$450,000. Based on this evidence, the board of review proposed to reduce the subject's assessment to \$40,589. The board of review failed to otherwise address the appellant's equity argument.

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 a reduction is warranted.

The Board finds the only evidence pertaining to the uniformity of the subject's improvement assessment was submitted by the appellant. The appellant provided data on seven comparables. The additional comparable's on the appellant's Exhibit 1 had no descriptive information about the comparables for the board to analyze. The appellant's comparable one and two differed from the subject in exterior construction. Comparable one and three differed from the subject in foundation. As a result, they received reduced weight in the Board's analysis. The appellant's comparable four was larger than the subject but the most similar to the subject in location, age, and physical characteristics. The comparable had an improvement assessment of \$11.22 per square foot. However, the subject's improvement assessment of \$20.77 per square foot falls above the level established by this comparable. The board of review did not submit any evidence to address or refute the appellant's lack of uniformity argument. Although the board of review submitted information disclosing the subject sold in September 2004, the Board finds this evidence does not refute the appellant's claim of lack of uniformity. The Board has examined the information submitted by the appellant and finds, based on this limited evidence that was not refuted, a reduction in the assessed valuation of the subject property's improvement is justified.

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.