



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: David Cole
DOCKET NO.: 05-23965.001-R-1
PARCEL NO.: 08-11-118-002-0000

The parties of record before the Property Tax Appeal Board are David Cole, the appellant(s), by attorney Julie Realmuto, of McCarthy Duffy of Chicago; and the Cook County Board of Review.

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: \$ 6,667
IMPR.: \$ 34,155
TOTAL: \$ 40,822

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property contains a 8,334 square foot land parcel improved with a 33-year old, two-story, frame and masonry dwelling containing two full and one half-baths, a partial basement, one fireplace, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. As an ancillary issue, the pleadings dispute the improvement size of the subject. The appellant asserts that the improvement contains 2,040 square feet of living area without further evidence. In contrast, the board of review asserts 2,541 square feet with an assessor database printout reflecting this size. The PTAB finds that the best evidence of improvement size was submitted by the board of review; therefore, the subject's improvement contains 2,541 square feet of living area.

The appellant submitted assessment data and descriptions on four comparable properties for consideration. They are improved with a two-story, frame and masonry dwelling. They range: in baths from two to three; in age from 36 to 48 years; in size from 2,044 to 2,463 square feet of living area; and in improvement assessments from \$9.37 to \$12.08 per square foot of living area. The subject's improvement assessment is \$14.70 per square foot of living area. 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. The board of review presented descriptions and assessment information on four comparable properties located within a four-block radius of the subject, for consideration. They are improved with a two-story, frame and masonry dwelling. They range: in baths from two to three; in age from 34 to 43 years; in size from 2,210 to 2,494 square feet; and in improvement assessments from \$14.94 to \$15.35 per square foot of living area. Amenities include a partial or a full basement and a multi-car garage. 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 PTAB further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the PTAB finds the appellant has not met this burden.

The PTAB finds the comparables #1 and #4 submitted by the appellant as well as comparable #1 submitted by the board of review are most similar to the subject in style, size, age and amenities. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. These comparables had improvement assessments that ranged from \$9.37 to \$14.94 per square foot of living area. The subject's improvement assessment of \$14.70 per square foot of living area is within this range.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn P. Lerbis

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: November 25, 2009

Allen Castrovillari

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.