PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Richard Green
DOCKET NO.: 05-23992.001-R-2
PARCEL NO.: 05-17-417-024

The parties of record before the Property Tax Appeal Board are Richard Green, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a 106-year old, two-story dwelling of frame and masonry construction containing 3,420 square feet of living area with a full basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties in the same neighborhood as the subject, described as two-story, frame, masonry or frame and masonry dwellings that range in age from 78 to 102 years old for consideration. The comparables range in size from 2,740 to 3,621 square feet of living area and have improvement assessments ranging from $10.12 to $19.42 per square foot of living area. The subject's improvement assessment is $70.16 per square foot of living area. The appellant also submitted a brief in support of the requested reduction and a map highlighting the location of the various comparables to the subject property. 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 $299,890 was disclosed. The board of review presented a description and assessment information on the subject property. The dwelling is a 3,420 square foot property with a full basement and a two-car garage and is 106-years-old. It has an improvement assessment of $70.16 per square foot of living area. The board also submitted a list of 20 sales in the subject's area; however, no analysis was given to determine their relationship to the subject and no descriptive information or assessment data was provided. Based

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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:	$ 59,951
IMPR.:	$ 50,992
TOTAL:	$ 110,943

Subject only to the State multiplier as applicable.

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on this evidence, the board of review requested confirmation of the subject's assessment.

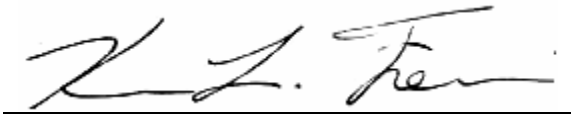
After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

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 Board finds the appellant has met this burden.

The Board finds the comparables submitted by the appellant, as the only comparables submitted, were most similar to the subject in size, age and amenities. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $10.12 to $19.42 per square foot of living area. The subject's improvement assessment of $70.16 per square foot of living area is substantially higher than this range. The board of review did not submit any evidence to rebut the appellant's equity argument. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment 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



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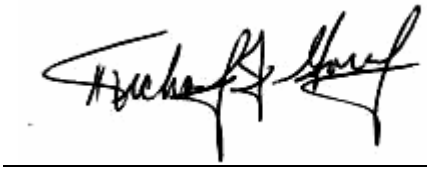

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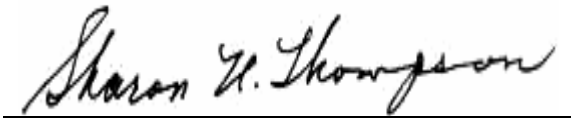

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Member

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: August 29, 2008

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.