



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

APPELLANT: Woodlands Development, LLC  
DOCKET NO.: 05-25795.001-R-1  
PARCEL NO.: 18-07-300-020-0000

The parties of record before the Property Tax Appeal Board are Woodlands Development, LLC, the appellant(s), by attorney Stephen Golan and attorney Liat Meisler, of Golan & Christie LLP in Chicago; and the Cook County Board of Review.

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:** \$ 22,848  
**IMPR.:** \$ 80,418  
**TOTAL:** \$ 103,266

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property contains a 16,800 square foot land parcel improved with an 80-year old, two-story, stucco dwelling containing 3,386 square feet of living area as well as four full baths, one fireplace and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted assessment data and descriptions on four comparable properties for consideration. They are improved with a two-story, masonry or frame and masonry dwelling. They range: in baths from three to four; in age from 76 to 80 years; in size from 2,260 to 3,632 square feet of living area; and in improvement assessments from \$20.15 to

\$23.90 per square foot of living area. Amenities include one fireplace and a multi-car garage. The subject's improvement assessment is \$25.37 per square foot of living area.

At hearing, the appellant's attorney stated that she had no personal knowledge as to the proximity of the comparables to the subject, but that the properties were within the same neighborhood code as the subject. 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 three comparable properties, for consideration. They are improved with a two-story, frame or masonry dwelling. The improvements range: in baths from three to four; in age from 77 to 111 years; in size from 3,088 to 4,656 square feet of living area; and in improvement assessments from \$23.58 to \$25.90 per square foot of living area. Amenities include basement area, one or two fireplaces, and a multi-car garage. In addition, the pleadings reflect that the subject was accorded a condition of above average by the assessor's office, while the submitted properties were accorded a condition of average without further explanation.

At hearing, the board of review's representative testified that he had no personal knowledge as to the distinguishing characteristics between the aforementioned conditions. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the evidence and considering the testimony, 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 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 met this burden.

The PTAB finds the comparables #1, #2 and #4 submitted by the appellant 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 \$20.15 to \$23.90 per square foot of living area. The subject's improvement assessment of \$25.37 per square foot of living area is above 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 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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Harold H. Lewis*

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 23, 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.