



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

APPELLANT: Daniel V. Considine
DOCKET NO.: 05-26835.001-R-1
PARCEL NO.: 05-08-400-040-0000

The parties of record before the Property Tax Appeal Board are Daniel V. Considine, the appellant(s), by attorney Patrick J. Cullerton, of Thompson Coburn 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: \$100,880
IMPR.: \$66,905
TOTAL: \$167,785

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 40,032 square foot parcel of land improved with a 34-year old, one-story, frame, single-family dwelling containing three and two-half baths, one fireplace, air conditioning, and a full, finished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant submitted colored photographs, descriptions and assessment information on a total of six properties suggested as comparable and located within the subject's neighborhood. The properties are described as one or one and one-half story, masonry or frame and masonry, single-family dwellings with two and one-half to three and one-half baths, one to three fireplaces, air conditioning for three properties, and, for five properties, a partial or full basement with one finished. The properties range: in age from 46 to 76 years; in size from 2,209 to 3,478 square feet of living area;

and in improvement assessments from \$20.50 to \$34.00 per square foot of living area.

The appellant also argued that the subject property's square footage as listed by the county is incorrect. In support of this, the appellant submitted a copy of a Cook County Assessor's website printout for the subject which indicated the improvement contained 2,847 square feet of living area. The appellant also included a map showing the location of the suggested comparables as they relate to the subject. Based on this evidence, the appellants 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 improvement assessment of \$125,328 or \$35.34 per square foot of living area when using 3,546 square feet was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of three properties suggested as comparable and located within the subject's neighborhood. The properties are described as one or one and one-half story, masonry or frame and masonry, single-family dwellings with two and two-half to three and three-half baths, one or two fireplaces, air conditioning, and a partial, unfinished basement. The properties range: in age from 39 to 50 years; in size from 3,600 to 4,880 square feet of living area; and in improvement assessment from \$37.67 to \$40.00 per square foot of living area. The board of review also included a Cook County Assessor printout date September 23, 2007 and addressing the 2005, 2006 and 2007 assessment years indicating the subject contained 3,546 square feet of living area. There is also a second assessor's printout, printed prior to September 2007 and addresses the 2003, 2004 and 2005 assessment years, which indicates the subject property contains 2,847 square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the board of review's representative, Michael LaCalamita, responded to questions in regards to the subject's square feet of living area by testifying that all the printout information submitted into evidence was created by the assessor's office. As to the assessor's website, He did not know how the assessor determined what information to post on the website or where the information was gathered from.

After reviewing the testimony 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.

As to the subject square footage, the PTAB looks to the Cook County Assessor's official documents included in the board of review's evidence to establish the subject's correct square footage. The PTAB notes that there are two assessor printouts; one printout was printed after the assessment year in question and addresses subsequent assessment years. The second printout was printed prior to September 2007 and addresses the year before and the year after the assessment year in question. The PTAB finds this document more probative as to the 2005 assessment year and that it is supported by the appellant's evidence dated January 15, 2007 which shows a square footage of 2,847. Therefore, the PTAB finds the subject contains 2,847 square feet of living area.

The parties submitted a total of nine properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #1, #2, and #4 are the most similar to the subject in size, design, construction, amenities and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These properties are frame and masonry, one or one and one-half story, single-family dwellings located within the subject's neighborhood. The properties range: in age from 46 to 61 years; in size from 2,209 to 3,376 square feet of living area; and in improvement assessments from \$20.50 to \$23.82 per square foot of living area. In comparison, the subject's improvement assessment of \$44.02 per square foot of living area is above the range of these comparables. The remaining comparables were given less weight due to disparities in size. 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerski

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 20, 2010

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.