



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

APPELLANT: Gary Cullen  
DOCKET NO.: 05-26926.001-R-1  
PARCEL NO.: 18-19-103-062-0000

The parties of record before the Property Tax Appeal Board are Gary Cullen, the appellant(s), by attorney Arnold G. Siegel of 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:** \$ 23,288  
**IMPR.:** \$ 170,000  
**TOTAL:** \$ 193,288

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a ten-year old, two-story style dwelling of masonry construction containing 8,253 square feet of living area with a five full baths, two half baths, a full, finished basement, central air conditioning, three fireplaces, and a four car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on five comparable properties described as two-story masonry or stucco dwellings that are from 11 and 24 years old for consideration. The dwellings have the same neighborhood code as the subject property. The comparables contain from 7,024 to 7,345 square feet of living area with three or four full baths, half baths, full basements, central air conditioning, fireplaces and multi-car garages. These properties have improvement assessments ranging from \$13.88 to \$21.15 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 subject's improvement assessment is \$24.12 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story masonry dwellings that range in age from six to twelve years old. The dwellings have the same neighborhood code as the subject property. The dwellings range in size from 5,829 to 7,965 square feet of living area with from four to eight full baths, full basements, central air conditioning, multiple fireplaces and multiple car garages. These properties have improvement assessments ranging from \$25.95 to \$37.42 per square foot of living area. 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 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 that the parties submitted nine properties for comparison to the subject's improvement. These properties had improvement assessments ranging from \$13.88 to \$37.42 per square foot of living area. The Board finds that three of the improvements are substantially inferior in size; six are slightly inferior in size; one is inferior in construction type; one inferior in age; and one has superior amenities when compared to the subject. The Board also finds that typical assessment methodology suggests that as building size increases per square foot improvement assessments decrease, all things being equal. 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 should be at the lower end of the range. The Board finds that the subject's current improvement per square foot assessment per of \$24.12 is at the mid-range of the comparables in the record. Therefore, the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted.

Lbs/09

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 R. 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.