



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

APPELLANT: James Spain
DOCKET NO.: 05-27491.001-R-1
PARCEL NO.: 22-24-403-014-0000

The parties of record before the Property Tax Appeal Board are James Spain, 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: \$ 14,900
IMPR.: \$ 55,800
TOTAL: \$ 70,700

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 22-year old, two-story style dwelling of frame and masonry construction containing 5,750 square feet of living area featuring three full baths, a partial, finished basement, central air conditioning, two fireplaces and a three-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two or three story frame, masonry or frame and masonry dwellings that are from seven to twenty-four years old for consideration. The comparables contain from 5,575 to 6,434 square feet of living area and feature from two to three and one-half baths, full or partial, finished or unfinished basements, central air-conditioning, two or three fireplaces and from two to four car garages. The comparables have improvement assessments ranging from \$7.76 to \$9.81 per square foot of living area. The subject's improvement assessment

is \$10.61 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 three comparable properties consisting of two-story masonry or frame and masonry dwellings that range in age from 4,659 to 6,830 years old. The comparables contain from three to six full baths, full or partial, finished or unfinished basements, central air conditioning, one or three fireplaces and from three to four car garages. Two of the comparables also have two additional half-baths. The dwellings range in size from 4,659 to 6,830 square feet of living area and have improvement assessments ranging from \$11.25 to \$11.68 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant argued that the board of review's comparables are less similar to the subject than the comparables submitted by the appellant.

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 Property Tax Appeal Board finds that comparables number two through four submitted by the appellant were the most similar to the subject in size, design, size and age in the record when compared to the subject. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. The Board places diminished weight on the remaining comparables due to varying differences in age, size and amenities when compared to the subject.

The comparables found the most similar to the subject had improvement assessments that ranged from \$8.93 to \$9.81 per square foot of living area. The subject's improvement assessment of \$10.62 per square foot of living area is above the range established by the properties found the most similar.

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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.

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.