



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

APPELLANT: William Ryan
DOCKET NO.: 06-20035.001-R-1
PARCEL NO.: 15-12-307-022-0000

The parties of record before the Property Tax Appeal Board are William Ryan, the appellant(s), by attorney Joseph G. Kusper of Storino, Ramello & Durkin, Rosemont, Illinois; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$ 8,943
IMPR.: \$ 68,184
TOTAL: \$ 77,127

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling of masonry construction that contains 3,752 square feet of living area. The dwelling is 6 years old. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a two-car detached garage. The property is located in River Forest, River Forest Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on three comparables. The appellant described the comparables as being improved with two-story

single family dwellings of frame or frame and masonry exterior construction that ranged in size from 3,268 to 4,195 square feet of living area.¹ The comparable dwellings range in age from 55 to 84 years old. Two comparables have full unfinished basements while one comparable has a crawl space foundation. Two comparables have central air conditioning, two comparables have one or two fireplaces and two comparables have a 2-car and a 2.5-car garage. These properties have improvement assessments ranging from \$49,900 to \$59,803 or from \$13.60 to \$15.61 per square foot of living area, rounded. The appellant asserted that the average improvement assessment for these comparables was \$14.76 per square foot of living area. Based on this data the appellant requested the subject's improvement assessment be reduced to \$14.76 per square foot of living area resulting in a revised improvement assessment of \$55,390.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$77,127 was disclosed. The subject has an improvement assessment of \$68,184 or \$18.17 per square foot of living area. To demonstrate the subject dwelling was equitably assessed, the board of review provided descriptions and assessment information on four comparables. The comparables were improved with two-story single family dwellings of masonry construction that ranged in size from 2,010 to 2,624 square feet of living area. The comparables had the same neighborhood code as the subject property. The dwellings ranged in age from 9 to 59 years old. Each comparable has a full basement with one being finished, three comparables have central air conditioning, the comparables have 1 or 2 fireplaces and each comparable has a 2-car garage. These properties have improvement assessments ranging from \$42,444 to \$50,852 or from \$18.33 to \$22.04 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of

¹ A copy of the property detail sheet from the Cook County Assessor's website submitted by the appellant describes comparable 2 as a 1.5 to 1.9 story dwelling.

lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

The parties to the appeal submitted assessment information on seven comparable properties to support their respective positions. The Board finds the subject property's improvement assessment of \$18.17 per square foot of living area is above the range established by the appellant's comparables of \$13.60 to \$15.61 per square foot of living area is justified based on its superior features. The appellant's comparables are 49 to 78 years older than the subject dwelling, are of a different construction than the subject and have fewer features than the subject dwelling. The Board finds the appellant's comparables do not support assessment inequity with respect to the subject improvements.

The Board finds the comparable most similar to the subject was board of review comparable 1. This comparable is improved with a 9 year old two-story masonry dwelling with similar features but with less living area than the subject dwelling. This property had an improvement assessment of \$19.38 per square foot of living area. The subject's improvement assessment is below that of the most similar comparable on a per square foot basis. The remaining comparables submitted by the board of review are smaller and significantly older than the subject property but have improvement assessments ranging from \$18.33 to \$22.04 per square foot of living area. The subject's improvement assessment of \$18.17 per square foot of living area is below this range and demonstrates the subject dwelling is not being inequitably assessed.

For these reasons the Board finds the assessment of the subject property as established by the board of review is correct and no reduction 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

Mark A. 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.