



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

APPELLANT: Theresa Sullivan
DOCKET NO.: 06-20575.001-R-1
PARCEL NO.: 16-06-211-005-0000

The parties of record before the Property Tax Appeal Board are Theresa Sullivan, the appellant, 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: \$ 9,672
IMPR.: \$ 42,056
TOTAL: \$ 51,728

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 1,950 square feet of living area. The dwelling is 70 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car detached garage. The property is located in Oak Park, Oak Park 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 presented assessment information on three comparable properties. The appellant described the comparable properties as being improved with two-story masonry dwellings that range in size from 3,559 to 4,087 square feet of

living area. The printouts from the Cook County Assessor's website of the comparables submitted by the appellant disclosed that two comparables were described as 1.5 to 1.9-story dwellings, which matches the dwellings as depicted by the photographs on the printouts, while the third comparable was described as a two-story dwelling but the photograph, captured in April 2000, depicts a one-story dwelling. The dwellings ranged in age from 51 to 57 years old. Each comparable has a full unfinished basement, central air conditioning, 1 or 2 fireplaces and a 1-car or a 2-car attached garage. These properties have improvement assessments that range from \$36,023 to \$53,654 or from \$8.81 to \$14.22 per square foot of living area. The appellant contends the average improvement assessment for the comparables is \$12.28 per square foot of living area. The appellant argued the subject's improvement assessment should be reduced to \$12.28 per square foot of living area, resulting in a revised improvement assessment of \$23,952.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$51,728 was disclosed. The subject has an improvement assessment of \$42,056 or \$21.57 per square foot of living area. To demonstrate the subject property was equitably assessed, the board of review provided descriptions and assessment information on four comparable properties. The comparables were improved with two-story single family dwellings of masonry construction that contain from 1,825 to 2,054 square feet of living area. The dwellings range in age from 67 to 82 years old. These properties have the same classification code and neighborhood code as the subject property. Three comparables have full basements with two being finished. Two comparables have central air conditioning, each comparable has one fireplace and each comparable has a 2 or 2.5-car garage. Their improvement assessments range from \$41,747 to \$44,338 or from \$21.58 to \$23.04 per square foot of living area. The board of review contends the assessment should be confirmed.

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 assessment of the subject property.

The appellant contends assessment inequity 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

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 submitted descriptions and assessment information on seven comparables to support their respective arguments. The Board finds those comparables most similar to the subject were submitted by the board of review. These comparables were two-story dwellings of masonry construction similar to the subject in style, size and age. The comparable dwellings submitted by the board of review ranged in size from 1,825 to 2,054 square feet of living area. These comparables have improvement assessments ranging from \$41,747 to \$44,338 or from \$21.58 to \$23.04 per square foot of living area. The subject has an improvement assessment of \$42,056 or \$21.57 per square foot of living area, which is slightly below the range established by the best comparables in the record on a per square foot basis. This evidence indicates the subject's improvement assessment is equitable. Little weight was given the appellant's comparables due to the fact that the comparables differed significantly from the subject dwelling in style, size and age.

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.