

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Marc Anthony
DOCKET NO.: 06-20776.001-R-1
PARCEL NO.: 16-18-305-020

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Marc Anthony, the appellant; and the Cook County Board of Review.

The subject property contains a 5,173 square foot parcel of land improved with an 87-year old, one and one-half story, stucco, single-family dwelling. This improvement's amenities include: one and one-half baths, a full basement and a two-car detached garage.

The first issue raised in this appeal relates to the improvement size. The appellant's grid analysis reflected an improvement size of 1,265 square feet of living area, while the attached printout reflects 1,515 square feet. The board of review's evidence reflects 1,515 square feet of living area supported by the subject's property characteristic printout.

As the secondary issue, the appellant's appeal asserted unequal treatment in the assessment process. The appellant submitted assessment data and descriptions on four comparable properties for consideration located within a three-block radius of the subject. They are improved with a one-story, frame or masonry, single-family dwelling. They range: in baths from one to one and one-half baths; in age from 85 to 94 years; in size from 1,070 to 1,552 square feet of living area; and in improvement assessments from \$14.34 to \$20.07 per square foot of living area. Amenities include basement area and a two-car garage. 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 of \$33,734 was disclosed reflecting an improvement assessment of \$28,148. The board of review presented descriptions and assessment information on three comparable properties for consideration. They are

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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:

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| LAND: | \$ | 5,586 |
| IMPR.: | \$ | 28,148 |
| TOTAL: | \$ | 33,734 |

Subject only to the State multiplier as applicable.

PTAB/KPP

improved with a one and one-half story, stucco, single-family dwelling. They range: in baths from one to two; in age from 88 to 91 years; in size from 1,383 to 1,539 square feet of living area; and in improvement assessments from \$19.07 to \$20.41 per square foot of living area. Amenities include a full basement and a two-car detached garage. 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 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 PTAB finds the appellant has not met this burden.

As to the initial issue of the improvement's size, the PTAB finds that the best evidence of size was submitted by both parties. Both parties submitted printouts from the assessor's office depicting 1,515 square feet of living area. The appellant's grid analysis reflected 1,265 square feet of living area without any further documentation in support. Thereby, the PTAB finds that the subject's improvement contains 1,515 square feet.

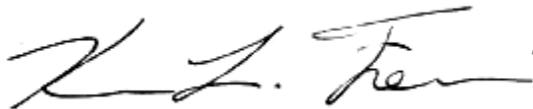
Further, the PTAB finds that comparable #3 submitted by the appellant as well as comparables #2 and #3 submitted by the board of review are most similar to the subject in style, size, age and amenities. Due to their similarities to the subject, these three comparables received the most weight in the PTAB's analysis. These comparables had improvement assessments that ranged from \$14.34 to \$19.42 per square foot of living area. The subject's improvement assessment of \$18.58 per square foot of living area based upon the size of 1,515 square feet is within this range.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not 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.



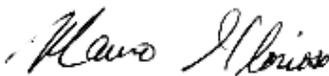
Chairman



Member



Member



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: July 28, 2009



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.