

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kelly Maculan Barr
DOCKET NO.: 06-20791.001-R-1
PARCEL NO.: 15-25-312-008-0000

The parties of record before the Property Tax Appeal Board are Kelly Maculan Barr, the appellant, by attorney George Michael Keane, Jr., Chicago, and the Cook County Board of Review.

The subject property consists of a 42-year-old, one-story, single-family dwelling of masonry construction containing 2,938 square feet of living area and located in Riverside Township, Cook County. Features of the residence include two and one-half bathrooms, a partial-finished basement, air-conditioning, two fireplaces and a two-car attached garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on seven properties suggested as comparable to the subject. The appellant also submitted a two-page brief, property printouts for the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the seven suggested comparables consist of one-story or multi-level, single-family dwellings of masonry or frame and masonry construction located within the same survey block as the subject. The improvements range in size from 2,070 to 2,838 square feet of living area and range in age from 39 to 43 years. The comparables contain two and one-half, three or three and one-half bathrooms, a finished or unfinished basement, air-conditioning, one or two fireplaces and a two-car attached garage. The improvement assessments range from \$17.04 to \$21.55 per square foot of living area. The

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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: \$ 15,120
IMPR.: \$ 55,646
TOTAL: \$ 70,766

Subject only to the State multiplier as applicable.

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appellant's evidence disclosed that the subject sold in January 2005 for a price of \$1,100,000.

At hearing, the appellant's attorney argued that the appellant's comparables are similar to the subject in improvement size, construction, location and amenities. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$100,899. The subject's improvement assessment is \$85,779 or \$29.20 per square foot of living area. The board's evidence disclosed that the subject sold in January 2005 for a price of \$1,100,000.

Also, the board submitted a list of properties that sold which included the subject's January 2005 sale, however, descriptions of the other sale properties were not provided. In addition, the board of review provided a copy of the subject's property characteristic printout.

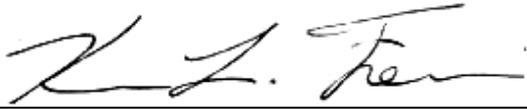
After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Board finds the appellant's comparables one through five, or the one-story ranch style dwellings, to be the most similar properties to the subject. They are similar to the subject in improvement size, age, amenities and location and have improvement assessments ranging from \$17.04 to \$21.55 per square foot of living area. The subject's per square foot improvement assessment of \$29.20 falls well above the range established by these properties. The appellant's remaining comparables are accorded less weight because they differ from the subject in design. In support of its assessment, the board of review only pointed to the subject's 2005 sale but did not address the appellant's inequity contention. Therefore, based on a review of the assessment comparables contained in the record, the Property Tax Appeal Board finds the appellant has supported the contention of unequal treatment in the assessment process and a reduction in the assessment of the subject dwelling 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.



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: August 14, 2008



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.