



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

APPELLANT: Douglas Utt  
DOCKET NO.: 06-20927.001-R-1  
PARCEL NO.: 11-30-408-071-0000

The parties of record before the Property Tax Appeal Board are Douglas Utt, the appellant, by attorney Gregory J. Lafakis of Verros, Lafakis & Berkshire, P.C., in 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:** \$4,703  
**IMPR.:** \$15,857  
**TOTAL:** \$20,560

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single-family row-house or townhouse of masonry construction containing 945 square feet of living area. The dwelling is 53 years old. Features of the home include a full unfinished basement. The subject site of 1,596 square feet of land area is located in Rogers Park Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process regarding the improvement. No dispute was raised concerning the land assessment. The appellant submitted information on four comparable properties described as class 2-95 individually owned townhome or row house dwellings under the Cook County Real Property Assessment Classification Ordinance. Each comparable was described as a masonry dwelling that was 53 years old. The dwellings range in size from 945 to 952 square feet of living area. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$14,080 to \$15,982 or from \$14.63 to \$16.79 per square foot of living area. The subject's improvement assessment is \$15,955 or \$16.88 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$14,893 or \$15.76 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$20,658 was disclosed. The board of review presented descriptions and assessment information on three comparable class 2-95 properties consisting of one-story masonry dwellings that were 50 or 52 years old. The dwellings range in size from 846 to 948 square feet of living area. These properties have improvement assessments ranging from \$15,411 to \$15,901 or from \$16.77 to \$18.25 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 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). 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 met this burden.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the comparables submitted by the appellant along with board of review's comparable #3 were most similar to the subject in size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$13,928 to \$15,901 or from \$14.63 to \$16.79 per square foot of living area. The subject's improvement assessment of \$15,955 or \$16.88 per square foot of living area is above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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.



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Chairman



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Member



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Member



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Member



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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: April 20, 2012



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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.