



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

APPELLANT: David Person
DOCKET NO.: 06-22372.001-R-1
PARCEL NO.: 15-08-225-028-0000

The parties of record before the Property Tax Appeal Board are David Person, the appellant, by attorney Rusty Payton of the Law Offices of Rusty Payton, P.C., Chicago, 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: \$ 2,469
IMPR.: \$ 10,470
TOTAL: \$ 12,939

Subject only to the State multiplier as applicable.

ANALYSIS

The filings by the parties indicate two different amounts for the improvement assessment of the subject. The appellant contends it is \$11,466. The board of review indicates it is \$10,470. The appellant's filing includes the Cook County board of review's decision, and the total assessment in that decision of \$12,939 supports the improvement assessment of \$10,470. The board of review's filing includes a property characteristic printout that indicates the proposed improvement assessment for the 2006 tax year was reduced from the prior year to \$10,470. The board of review's filing also included another printout titled "Cook County Board of Tax Appeals Assessor Values Summary" that indicates an improvement assessment of \$10,470. The Board finds the improvement assessment under appeal to this Board is \$10,470, or \$11.20 per square foot of living area.

The subject property is improved with a two-story dwelling of masonry construction containing 935 square feet of living area. The dwelling is 60 years old. Features of the home include a full, unfinished basement, central air conditioning and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story masonry dwellings that are 62 years old. The comparable dwellings range in size from 936 to 1165 square feet of living area. Features include full basements, three of which are finished. All lack air conditioning. The comparables have improvement assessments ranging from \$9.43 to \$10.10 per square foot of living area. The subject's improvement assessment is \$11.20 per square foot of living area. 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 was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of two-story masonry dwellings that are 62 years old. The dwellings range in size from 936 to 950 square feet of living area. Features include full, unfinished basements, central air conditioning and one-car or two-car garages. These properties have improvement assessments ranging from \$10.88 to \$11.20 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 not 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the comparables submitted by the parties were generally similar to the subject. The appellant's comparables lacked central air conditioning. The comparables had improvement assessments that ranged from \$9.43 to \$11.20 per square foot of living area. The subject's improvement assessment of \$11.20 per square foot of living area is within the range established by the comparables. The subject's per square foot assessment is the same as the board of review's comparable #1, which is nearly identical to the subject in features except comparable #1 has a smaller garage than the subject. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Shawn R. Lerbis

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: November 25, 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.