

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Leo Deely
DOCKET NO.: 06-23825.001-R-1
PARCEL NO.: 14-18-208-003-0000

The parties of record before the Property Tax Appeal Board are Leo Deely, the appellant, by attorney Thomas M. Battista of Rock, Fusco and Assoc., LLC of Chicago the Cook County Board of Review.

The subject property consists of a new, two-story single-family dwelling of masonry construction containing 2,798 square feet of living area and located in Lakeview Township, Cook County. The residence contains four and one half bathrooms, a full finished basement, air conditioning, fireplaces and a two-car garage.

The appellant, through counsel, appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable properties located within a quarter mile of the subject. These properties consist of two-story single-family dwellings of masonry or frame construction and are newly constructed. The comparables have three or four bathrooms with half-baths and no evidence of basements. All homes are air-conditioned and have fireplaces. There is no evidence of garages. The comparables contain between 2,744 and 3,012 square feet of living area and have improvement assessments ranging from \$26,048 to \$70,579 or from \$9.49 to \$23.70 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$79,273, or \$28.33 per square foot of living area, was disclosed. The subject has been assigned an 81.9% occupancy factor. Therefore, for comparison purposes the full improvement assessment of \$96,792 or \$34.59 per square foot will be used. In support of the subject's assessment, the board offered four suggested comparable properties located within a quarter mile of the subject. The comparables consist of two-story single-family dwellings of frame construction and range in age from three to seven years. The comparables contain two, three or four bathrooms with some half-

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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:

LAND: \$ 20,771
IMPR. \$ 79,273
TOTAL: \$100,044

Subject only to the State multiplier as applicable.

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baths, full basements, one finished; all have air conditioning, three have fireplaces and three have three-car garages. The comparables range in size from 2,906 to 3,058 square feet of living area and have improvement assessments of between \$92,538 and \$121,150 or from \$30.86 to \$39.98 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. 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 PTAB finds the appellant has failed to overcome this burden.

The PTAB finds the board's comparables somewhat similar to the subject but with differences in construction and lot size. These properties have improvement assessments ranging from \$30.86 to \$39.98 per square foot of living area. The subject's per square foot improvement assessment of \$34.59 is within this range of properties. The PTAB gives less weight to the appellant's comparables because they contain partial occupancy factors that are not available in the submitted evidence. The full improvement assessments are unknown. After considering the differences in the suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence 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.



Chairman



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: December 5, 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.