

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael J. Conroy
DOCKET NO.: 06-23836.001-R-1
PARCEL NO.: 24-11-307-015-0000

The parties of record before the Property Tax Appeal Board are Michael J. Conroy, the appellant and the Cook County Board of Review.

The subject property consists of a 5,000 square foot parcel improved with a 25-year-old, multi-level style single-family dwelling of frame and masonry construction. Containing 1,479 square feet of living area, the subject improvement features one and one-half baths, a partial finished basement, air conditioning, a fireplace and a two-car garage. The subject is located in Lake Township, Cook County.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a spreadsheet detailing five suggested comparable properties. The appellant testified that the comparables are located within one block of the subject; two of which are on the same street and block as the subject. The appellant testified that these properties consist of 25-year old, multi-level style or two-story style single-family dwellings of frame and masonry construction. The comparable dwellings contain 1,654 or 2,017 square feet of living area have one and one-half or three baths, partial finished basements, air conditioning, fireplaces and two-car garages. The appellant testified that he is familiar with these properties and they are similar to the subject. The comparables have improvement assessments ranging from \$10.97 to \$15.99 per square foot of living area. A copy of the subject's 2005 board of review final decision was also included. 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 improvement assessment of \$29,832, or \$20.17 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review

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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: \$ 5,200
IMPR.: \$ 26,200
TOTAL: \$ 31,400

Subject only to the State multiplier as applicable.

offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood as the subject, two of which are on the same street and block as the subject. The comparables consist of 20 or 22 year old, multi-level style single-family dwellings of frame construction. The comparables contain 1,405 square feet of living area and feature one and one-half or two baths; full or partial finished basements; single fireplaces; three have air conditioning; and one has a garage. The comparables have improvement assessments ranging from \$21.50 to \$22.05 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property'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'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 Property Tax Appeal Board finds that the parties submitted nine properties as comparable to the subject. The Board accords the appellant's comparable number five no weight as this improvement is different in style, significantly superior in size and in amenities when compared to the subject. The Board places the most weight on the appellant's comparables one through four. While slightly superior in size, these improvements are the same age, located in close proximity to the subject and have similar amenities when compared to the subject. The Board places less weight on the board of review's comparables. The board's comparables are slightly superior in age, slightly inferior in size and overall are not as similar in amenities when compared to the subject. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the properties contained in the record.

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



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: May 27, 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.