



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

APPELLANT: Victor & Velma Cooksey
DOCKET NO.: 06-23894.001-R-1
PARCEL NO.: 31-07-406-010-0000

The parties of record before the Property Tax Appeal Board are Victor and Velma Cooksey, the appellants, by attorney David C. Dunkin of Arnstein & Lehr, Chicago; 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: \$12,221
IMPR.: \$44,779
TOTAL: \$57,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of frame and masonry construction containing 3,948 square feet of living area. The dwelling is 7 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a 2.5-car attached garage. The subject property has a 17,973 square foot site and is located in Tinley Park, Rich Township, Cook County. The subject property is classified as a class 2-08 residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellants' appeal is based on unequal treatment in the assessment process. In support of this argument the appellants submitted descriptions and assessment information on four comparables improved with two-story single family dwellings of masonry or frame and masonry construction that range in size from 4,154 to 4,869 square feet of living area. The dwellings are either 9 or 13 years old. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces and a three-car attached garage. Each comparable has the same classification code and neighborhood code as the subject property. The comparables have improvement assessments ranging from \$30,114 to \$34,747 or from \$6.18 to \$8.15 per square foot of living area. The subject has an improvement assessment of

\$44,779 or \$11.34 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$28,899 or \$7.32 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$57,000 was disclosed. The board of review presented descriptions and assessment information on two comparables properties improved with two-story single family dwellings of masonry construction that contain 3,939 and 3,981 square feet of living area. The dwellings were 4 and 7 years old. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces and a three-car attached garage. The comparables have the same classification code and neighborhood code as the subject property. These properties have improvement assessments of \$53,730 and \$55,095 or \$13.64 and \$13.84 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 appellants contend 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 appellants have not met this burden.

The Board finds comparable number #1 submitted by the appellants and the two comparables submitted by the board of review were most similar to the subject in size. The comparables were also similar to the subject in age and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables have improvement assessments that ranged from \$33,856 to \$55,095 or from \$8.15 to \$13.84 per square foot of living area. The subject's improvement assessment of \$11.34 per square foot of living area is within the range established by the most similar comparables. Based on these comparables the Board finds the appellants did not demonstrate the subject property was inequitably assessed with clear and convincing evidence.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

Member

J. R.

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: March 23, 2012

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.