

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jean Heffernan
DOCKET NO.: 06-23989.001-R-1
PARCEL NO.: 18-05-215-033-0000

The parties of record before the Property Tax Appeal Board are Jean Heffernan, the appellant, by attorney Rusty A. Payton of the Law Offices of Rusty A. Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property is a 75-year old, two-story style dwelling of frame and masonry construction containing 2,665 square feet of living area with a partial, unfinished basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted for consideration three comparable properties described as two-story frame and masonry dwellings that are between 68 and 79 years old. On the appellant's map, the comparables are in close proximity of the subject property. The comparables contain from 2,384 to 3,060 square feet of living area and have improvement assessments ranging from \$19.51 to \$21.99 per square foot. The subject's improvement assessment is \$24.64 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review Notes on Appeal" without any equity evidence in support of its assessed valuation of the subject property. The board of review failed to address the appellant's equity evidence when it submitted only the September 2004 sale price of the subject property.

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 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

(Continued on Next Page)

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:	\$	7,873
IMPR.:	\$	54,046
TOTAL:	\$	61,919

Subject only to the State multiplier as applicable.

PTAB/BRW/May 08/06-23989

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 overcome this burden.

The Board finds the only evidence pertaining to the uniformity of the subject's improvement assessment was submitted by the appellant. The appellant provided data on three comparables, and the range established by these comparables is \$19.51 to \$21.99 per square foot of living area. The appellant's evidence disclosed the subject had an improvement assessment of \$65,671 or \$24.64 per square foot of living area, which is above the range established by the comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the evidence presented by the appellant as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds, based on this limited evidence that was not refuted, a reduction in the assessed valuation of the subject property's improvement is justified.

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 30, 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.