



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

APPELLANT: Samantha Muldoon
DOCKET NO.: 06-24263.001-R-1
PARCEL NO.: 14-19-222-030-0000

The parties of record before the Property Tax Appeal Board are Samantha Muldoon, the appellant, by attorney Arnold G. Siegel in Chicago, and the Cook County Board of Review.

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: \$ 12,474
IMPR.: \$ 44,768
TOTAL: \$ 57,242

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 1,905 square feet of living area. The dwelling is 111 years old. Features of the home include a full finished basement, central air conditioning, a fireplace, and a two-car detached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on thirteen comparable properties described as two-story frame or masonry dwellings that all have the same neighborhood code as the subject. One of the appellant's comparables is located on the same block as the subject, and the other twelve are located from one to twelve blocks from the subject. The comparable dwellings range in age from 96 to 118 years old, and they range in size from 1,656 to 2,175 square feet of living area. Six comparables have finished basements, either full or partial; six have full unfinished basements; and one has a crawl-space foundation. Four comparables have central air conditioning; one has a fireplace; and ten have garages. The comparables have improvement assessments ranging from \$21.46 to \$24.58 per square foot of living area. The subject's improvement assessment is \$32.56 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 of \$74,499 was disclosed. The subject's assessment reflects a market value of \$736,156 or \$386.43 per square foot of living area, land included, using the 2006 three year average median level of assessments for class 2 property of 10.12% as determined by the Illinois Department of Revenue. The board of review presented descriptions and assessment information on three comparable properties consisting of two-story frame dwellings that range in age from 102 to 115 years old. Two of the comparables are located one-quarter mile from the subject. The dwellings range in size from 1,787 to 2,016 square feet of living area, and one dwelling has been renovated. One comparable has a full, unfinished basement, and two have finished basements, either full or partial. Each comparable has central air conditioning, a fireplace, and a garage. These properties have improvement assessments ranging from \$32.89 to \$36.07 per square foot of living area. As part of its evidence, the board of review disclosed that the subject sold in September 2003 for \$745,000 or for \$391.08 per square foot of living area, land included; the comparable numbered one sold in June 2004 for \$835,000 or for \$414.19 per square foot of living area, land included; and the comparable numbered two sold in August 2004 for \$715,000 or for \$400.11 per square foot of living area, land included; and the comparable numbered three sold in July 2004 for \$817,000 or for \$424.20 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney noted that the board of review did not estimate the distance between the subject and one of their comparables.

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 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 met this burden.

Both parties presented assessment data on a total of sixteen equity comparables. The board of review presented three equity comparables. No proximity data was presented for the comparable numbered three by the board of review; comparable numbered two had a full unfinished basement compared to the subject's full finished basement; and comparable numbered one had been renovated. As a result, the board of review's comparables

received reduced weight in the Board's analysis. The appellant presented thirteen comparables that had lower improvement assessments than the subject. The appellant's comparables numbered one, eight, and twelve were located near the subject, and they all had finished basements like the subject. They were also very similar in age, design, exterior construction, and size. These comparables had improvement assessments that ranged from \$23.73 to \$24.58 per square foot of living area. The subject's improvement assessment of \$32.56 per square foot of living area falls above the range established by these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerbis

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: April 22, 2011

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.