



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

APPELLANT: James Masterson  
DOCKET NO.: 06-24642.001-R-1  
PARCEL NO.: 14-29-321-023-0000

The parties of record before the Property Tax Appeal Board are James Masterson, the appellant, by attorney Edward Larkin, of Larkin & Larkin of Park Ridge; 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:     \$ 20,939  
IMPR.:    \$ 197,416  
TOTAL:    \$ 218,355**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 3,928 square feet of living area. The dwelling is seven years old. Features of the home include a full, finished basement, central air conditioning, two fireplaces and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties located in the same neighborhood as the subject described as two-story masonry dwellings that are between one and 15 years old. The comparable dwellings range in size from 3,900 to 4,684 square feet of living area. Two of the comparables have a full, finished basement and each has central air conditioning, one or three fireplaces and a two-car garage. The comparables have improvement assessments ranging from \$34.88 to \$37.59 per square foot of living area. The subject's improvement assessment is \$50.26 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 was disclosed.

The board of review presented descriptions and assessment information on two comparable properties consisting of two-story masonry dwellings that are seven and ten years old. The dwellings contain 4,046 and 4,467 square feet of living area. Each of the comparables has a full basement, one of which is finished, central air conditioning and a three or three and one-half car garage. One has a fireplace. These properties have improvement assessments of \$55.66 and \$67.87 per square foot of living area. The comparables are located one-quarter mile from the subject, in the same neighborhood code as the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant claimed the board of review's comparables are located on different blocks than the subject.

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 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 not met this burden.

The Board finds the comparables submitted by the parties were similar in style and exterior construction to the subject. However, the appellant's comparable one was considerably larger than the subject and comparable two was older and had no basement. Thus, these comparables received reduced weight. The appellant's comparable three, although newer than the subject, and the board of review's comparables were similar to the subject in location, age, size and foundation. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$34.88 to \$67.87 per square foot. The subject's improvement assessment of \$50.26 per square foot of living area is within the range established by the most similar comparables. The Board notes that the board of review's comparable one was most similar to the subject in all respects, including basement finish. This comparable had an improvement assessment of \$55.66 per square foot. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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 Morris*

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 23, 2010

*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.