



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

APPELLANT: Robert Miller
DOCKET NO.: 06-24697.001-R-1 through 06-24697.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Robert Miller, the appellant, by attorney Letitia Challos in LaGrange Park, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-24697.001-R-1	18-04-133-011-0000	7,124	45,876	\$53,000
06-24697.002-R-1	18-04-133-010-0000	2,137	0	\$2,137

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,850 square foot parcel improved with an 82-year-old, two-story, single-family dwelling of frame construction containing 2,547 square feet of living area and located in Lyons Township, Cook County. Features of the residence include one and one-half bathroom, a full-unfinished basement, central air-conditioning, two fireplaces and a one and one-half car detached garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of the inequity argument, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. Based on the appellant's documents, the four suggested comparables consist of two-story, single-family dwellings of frame, masonry or stucco construction located within three blocks of the subject. One of the comparables is located on the same street as the subject. The improvements range in size from 2,328 to 2,781 square feet of living area and range

in age from 68 to 123 years old. The comparables contain two or two and one-half bathrooms and a one-car or two-car garage. Three comparables have a finished or unfinished basement as well as a fireplace and two comparables contain central air-conditioning. The improvement assessments range from \$16.21 to \$18.64 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

At hearing, the appellant's attorney argued that the appellant's comparables are similar to the subject in most respects and should be considered as such by the Property Tax Appeal Board.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$59,664. The subject's improvement assessment is \$52,540 or \$20.63 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of frame construction located within one-quarter mile of the subject. The improvements range in size from 2,541 to 2,901 square feet of living area and range in age from 82 to 97 years old. The comparables contain from two to four and one-half bathrooms and a partial or full-unfinished basement. Two comparables have central air-conditioning, two comparables contain a fireplace and three comparables have a multi-car garage. The improvement assessments range from \$20.66 to \$21.62 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a three-page letter arguing that the board's comparables are significantly larger, contain more bathrooms and two of the comparables have larger garages as compared to the subject. At hearing, the appellant's attorney argued that the building sizes of the board's four comparables are understated and incorrect. The appellant's attorney argued the following: that the board's comparable one has a two-story addition which would almost double the size of the building size, the board's comparable two also has a two-story addition which does not appear to be included in the building size, the board's comparable three is a large Victorian style building with a two-story addition and comparable four has a large addition in the back which does not appear to be included in the building's square footage. In support of these claims, photographs of the board of review's four comparables were provided.

After hearing the testimony 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 Board finds the appellant's comparables to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size, design, age, amenities and location and have improvement assessments ranging from \$16.21 to \$18.64 per square foot of living area. The subject's per square foot improvement assessment of \$20.63 falls above the range established by these properties. The Board finds the board's four comparables differ significantly from the subject in size and accorded less weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the most similar 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.

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: December 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.