

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Peter Taylor  
DOCKET NO.: 06-24797.001-R-1  
PARCEL NO.: 05-07-408-025-0000

The parties of record before the Property Tax Appeal Board are Peter Taylor, the appellant, by attorney Julie Realmuto of McCarthy and Duffy, Chicago, Illinois; and the Cook County Board of Review.

The subject property is an 89-year old, two-story style dwelling of frame and masonry construction containing 1,908 square feet of living area with a full, 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 or frame and masonry dwellings that range in age from 76 to 91 years old. The comparables contain from 1,730 to 2,102 square feet of living area and have improvement assessments ranging from \$12.11 to \$17.91 per square foot. The subject's improvement assessment is \$24.03 per square foot. 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 four comparable properties consisting of two-story frame and masonry dwellings that range in age from 62 to 77 years old. The dwellings contain from 1,551 to 2,088 square feet of living area and have improvement assessments ranging from \$23.92 to \$28.55 per square foot. The board also disclosed that the subject property sold in August 2005 for a sale price of \$700,000 and that the comparable numbered one sold in June 2005 for a sale price of \$700,000. 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 Illinois Supreme Court has held that taxpayers who object to an assessment

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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:	\$	21,303
IMPR.:	\$	45,852
TOTAL:	\$	67,155

Subject only to the State multiplier as applicable.

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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 overcome this burden.

The Board finds that the comparables submitted by the appellant and the comparables numbered one and two by the board of review were the most similar to the subject in age, size, design, and/or exterior construction. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$12.11 to \$28.55 per square foot of living area. The subject's improvement assessment of \$24.03 per square foot of living area falls within this range. The Board finds of further significance the fact that the subject sold in August 2005 for a price of \$700,000. One of the board of review's comparables sold in June 2005 for the identical price of \$700,000. After comparing the subject's total assessment of \$67,155 to the total assessment of the comparable that sold at a similar period of time, of \$68,153, the Board finds the subject is being proportionately assessed in relation to these properties. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is supported 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.



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: October 31, 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.