

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert & Molly Higgins
DOCKET NO.: 06-24953.001-R-1
PARCEL NO.: 05-29-416-004

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Robert & Molly Higgins, the appellants, by Attorney David C. Dunkin with the law firm of Arnstein & Lehr LLP in Chicago; and the Cook County Board of Review.

The subject property consists of a 7,820 square foot parcel of land containing a one-year old, two-story, masonry, single-family residence. This improvement contains 2,944 square feet of living area, a full basement, four and one-half bathrooms, one fireplace, and a two-car garage.

The appellant argued via counsel that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted assessment data and descriptions of nine properties suggested as comparable to the subject. The properties are located within the subject's neighborhood and are improved with a two-story, single-family dwelling of frame and masonry or masonry exterior construction. The improvements range: in baths from three to four; in age from 12 to 57 years; in size from 2,880 to 3,572 square feet of living area; and in improvement assessments from \$18.28 to \$22.96 per square foot of living area. Amenities include basement area, one fireplace and a two-car garage. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$133,186, or \$45.24 per square foot. The board also submitted a copy of the property characteristic printouts for the subject and copies of its file from the board of review's level appeal. However, beyond this submission the board of review failed to proffer any equity comparables in support of the subject's assessment. As a

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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:	\$	17,829
IMPR.:	\$	67,565
TOTAL:	\$	85,394

Subject only to the State multiplier as applicable.

PTAB/KPP

result of its analysis, the board 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.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. Property Tax Appeal Board Rule 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960).

The PTAB finds that the appellants' comparables are most similar to the subject and received most weight in the PTAB's analysis. These nine comparables range in improvement assessments from \$18.28 to \$22.96 per square foot of living area. In comparison, the subject's improvement assessment of \$45.24 per square foot of living area falls above this established range. The PTAB further finds that the board of review failed to proffer any equity evidence in support of the subject's assessment.

For the foregoing reasons, the PTAB finds that the appellants have proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the PTAB further finds that the subject's assessment is not correct and that a reduction is warranted.

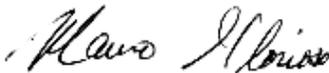
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: February 20, 2009



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.