



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

APPELLANT: Kathy Connelly
DOCKET NO.: 06-25101.001-R-1
PARCEL NO.: 18-18-401-017-0000

The parties of record before the Property Tax Appeal Board are Kathy Connelly, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C., in Des Plaines; 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: \$6,969
IMPR.: \$52,080
TOTAL: \$59,049

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story dwelling of stucco construction that is 4 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvement assessment as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of this argument, the appellant submitted photographs and a grid analysis of four suggested comparables. The comparables were described as one-story masonry or frame and masonry dwellings that contain from 2,896 to 3,183 square feet of living area. The dwellings range from 20 to 39 years old and feature full or partial basements that are unfinished or finished. Other features include central air conditioning, two fireplaces and a two or three-car garage. The comparables have improvement assessments ranging from \$38,498 to \$46,522 or from \$13.29 to \$14.62 per square foot of living area.

The appellant also argued the subject dwelling had 3,000 square feet of living area and not 3,966 square feet of living area as described by the Cook County Assessor. In support of this argument, the appellant submitted a sworn affidavit from architect Michael Buss stating the dwelling had 3,000 square feet of living area. In addition, the appellant submitted a plat of survey, a sworn statement attesting to the subject's 3,000 square foot size and a sworn building contractor statement listing the building costs associated with the subject improvement.

Using 3,000 square feet, the subject's improvement assessment is \$65,093 or \$21.70 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$41,850 or \$13.95 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$72,062 was disclosed. The board of review presented descriptions and assessment information on three comparable properties located in the same assigned neighborhood code as the subject, with one located on the same block as the subject property. They consist of one-story and one and one-half story frame or frame and masonry dwellings that range in age from 4 to 32 years old. The dwellings contain from 2,310 to 3,108 square feet of living area and feature full or partial basements that are unfinished or finished. Other features include central air conditioning, a fireplace and two-car garages. These properties have improvement assessments ranging from \$40,857 to \$54,140 or from \$16.72 to \$23.44 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment. The Board of review did not address the appellant's argument regarding the size of the subject dwelling other than attaching a property characteristics sheet with a reported dwelling size of 3,966 square feet.

In rebuttal, the appellant argued the board of review only submitted comparable properties to demonstrate the subject is equitably assessed; however, the appeal is also based on a factual error in square footage of the subject property.

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 Board must first decide the subject's proper improvement size. The appellant supplied the Board with a sworn affidavit from architect Michael Buss stating the dwelling had 3,000 square feet of living area, a plat of survey, a sworn statement attesting to the subject's 3,000 square foot size and a sworn building contractor statement listing the building costs

associated with the subject improvement. The board of review did not refute this measurement and offered no evidence of how they arrived at 3,966 square feet of living area for the subject improvement. The Board therefore finds the best evidence was presented by the appellant and for purposes of this appeal the subject contains 3,000 square feet of living area, which equates to an improvement assessment of \$21.70 per square foot of living area.

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.

The Board finds the parties submitted seven comparable properties for the Board's consideration. The Board further finds only comparable #1, submitted by the board of review, has a similar age, size and one and one-half story design like the subject. This comparable was given the most weight by the Board. It has an improvement assessment of \$53,952 or \$17.36 per square foot of living area. The subject has an improvement assessment of \$65,093 or \$21.70 per square foot of living area, which is considerably higher than the best comparable in the record. The Board therefore finds the subject's improvement assessment is excessive 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: March 23, 2012

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.