



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

APPELLANT: Steve Miller  
DOCKET NO.: 06-25107.001-R-1  
PARCEL NO.: 05-07-208-014-0000

The parties of record before the Property Tax Appeal Board are Steve Miller, 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 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:** \$ 58,792  
**IMPR.:** \$ 205,806  
**TOTAL:** \$ 264,598

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 6,122 square feet of living area. The dwelling is one year old. Features of the home include a full, unfinished basement, central air conditioning, three fireplaces and a three-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. In support of this argument, the appellant submitted information on five comparable properties with the same neighborhood code as the subject property. They are described as two-story masonry, stucco or frame and masonry dwellings that range in age from four to seven years old and range in size from 5,483 to 6,872 square feet of living area. The comparables have full or partial basements, two of which are finished, central air conditioning, two, three or four fireplaces and a three or four-car garage. The comparables have improvement assessments ranging from \$17.60 to \$23.32 per square foot of living area. The subject's improvement assessment is \$33.62 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 four comparable properties with the same neighborhood code as the subject. They consist of two-story masonry dwellings that are either one or four years old. The dwellings range in size from 5,998 to 6,696 square feet of living area. They have full or partial basements, two of which are finished, central air conditioning, two or four fireplaces and a two, three or four-car garage. The board of review reported these properties have improvement assessments ranging from \$38.11 to \$49.68 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney commented on the board of review's comparables. She noted that comparable one actually had a partial assessment in 2006, comparable two has superior amenities to the subject and is located near a park, comparable three is also near a park and comparable four is in a different village than the subject and near Lake Michigan. In addition, she noted that comparable four had an assessment reduction in 2006 and the actual assessment was \$38.06 per square foot. The board of review's comparables and four of the appellant's comparables were identified on a map and submitted to the Property Tax Appeal Board.

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 nine comparables submitted by the parties had the same neighborhood code as the subject. The appellant's map indicates the comparables are all similarly located. The comparables were also similar to the subject in age, design and foundation. The board of review's comparable one had an actual improvement assessment in 2006 of \$49,434 or \$7.62 per square foot. The record indicates this is a partial assessment. As a result, the Board placed no weight on this comparable in its analysis. The Board also finds the board of review's comparable four had an actual assessment of \$38.06 per square foot in 2006 rather than \$49.68 per square foot as reported by the board of review. The appellant's comparables and the board of review's comparables two through four were generally similar to the subject in size. They had improvement assessments ranging from

\$17.60 to \$41.79 per square foot of living area. The subject's improvement assessment of \$33.62 per square foot of living area is within the range established by the most similar comparables. The appellant's attorney argued the board of review's comparable two had superior amenities than the subject. The Board notes this comparable was assessed substantially more than the subject at \$41.79 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

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*Shawn R. Lerski*

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: May 21, 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.