

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Daniel E. Moylan
DOCKET NO.: 06-25293.001-R-1
PARCEL NO.: 04-25-111-018-0000

The parties of record before the Property Tax Appeal Board are Daniel E. Moylan, the appellant; and the Cook County Board of Review.

The subject property consists of one-story single family dwelling of masonry construction that contains 2,638 square feet of living area. The dwelling is approximately 49 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car attached garage. The improvements are located on a 13,777 square foot parcel in Glenview, Northfield Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant provided descriptions, photographs and assessment information on five comparables. The comparables are improved with one-story single family dwellings of brick exterior construction that range in size from 2,567 to 3,200 square feet of living area. The comparables range in age from 44 to 56 years old and have the same classification code as the subject. The appellant indicated that three of the comparables have full basements, each has central air conditioning, four comparables have 1 or 2 fireplaces and each has a two-car garage of approximately 480 square feet. The appellant also indicated the comparables have parcels that range in size from 13,530 to 21,850 square feet. The comparables have improvement assessments ranging from \$11.25 to \$19.27 per square foot of living area. The subject has an improvement assessment of \$20.12 per square foot of living area. The comparables have land assessments ranging from \$.88 to \$1.04 per square foot of land area. The subject has a land assessment of \$1.12 per square foot of land area. Based on this evidence the appellant requested the subject's total assessment be reduced to \$63,946.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling

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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:	\$	13,777
IMPR.:	\$	53,080
TOTAL:	\$	66,857

Subject only to the State multiplier as applicable.

\$68,510 was disclosed. To demonstrate the subject was equitably assessed, the board of review submitted information on four comparable properties. The comparables are improved with one-story single family dwellings of masonry exterior construction ranging in size from 2,280 to 2,681 square feet of living area. The comparables ranged in age from 41 to 50 years old and have the same classification and neighborhood codes as the subject property. Three comparables have basements, each comparable has central air conditioning, each comparable has one or two fireplaces and each comparable has a two-car attached garage. The comparables have parcels ranging in size from 13,502 to 15,493 square feet. These properties have improvement assessments ranging from \$47,144 to \$61,619 or from \$20.12 to \$22.98 per square foot of living area. The comparables have land assessments ranging from \$12,421 to \$16,112 or from \$.92 to \$1.04 per square foot of land area. 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 the appeal.

The appellant contends assessment inequity 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 assessments 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.

With respect to the improvements, the Board finds the best comparables in the record include appellant's comparables 1, 2 and 4 and board of review comparables 1, 3 and 4. These six comparables were improved with one-story single family dwellings of masonry construction that range in size from 2,343 to 2,725 square feet of living area. The comparables range in age from 41 to 56 years old. The comparables have similar features as the subject with the exception that the appellant did not know whether his comparable 2 had a basement and the appellant's comparable 4 had no fireplace. The comparables had improvement assessments ranging from \$40,703 to \$61,619 or from \$14.93 to \$22.98 per square foot of living area. The subject has an improvement assessment of \$53,080 or \$20.12 per square foot of living area, which is within the range established by the most similar comparables. After considering adjustments and the differences in these most similar comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's improvement assessment is not warranted.

The comparables submitted by both parties had parcels ranging in size from 13,502 to 16,812 square feet with land assessments ranging \$.88 to \$1.04 per square foot of land area. The subject parcel has 13,777 square feet with a land assessment of \$1.12 per square foot of land area, which is above the range established by

all the comparables in the record. Based on this data, the Board finds the subject's land assessment is not equitable and a reduction to the subject's land assessment 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.

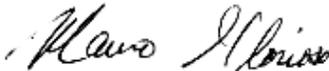


Chairman



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: August 24, 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.