



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

APPELLANT: Susan Gibbons
DOCKET NO.: 06-25467.001-R-1
PARCEL NO.: 25-07-102-023-0000

The parties of record before the Property Tax Appeal Board are Susan Gibbons, the appellant, by attorney Jason T. Shilson, of O'Keefe Lyons & Hynes, LLC in Chicago; 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: \$ 4,916
IMPR.: \$ 16,084
TOTAL: \$ 21,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,965 square foot parcel improved with a 54-year-old, one-story, single-family dwelling of frame construction containing 1,034 square feet of living area. Features of the residence include one full bathroom and a one-car detached garage. The subject is built on slab and located in Lake Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on eight properties suggested as comparable to the subject. The appellant also submitted color photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the eight suggested comparables consist of one-story or one and one-half, single-family dwellings of masonry or frame

and masonry construction located within the same Sidwell Block as the subject. The improvements range in size from 1,228 to 1,643 square feet of living area and range in age from 52 to 77 years old. The comparables contain from one to two and one-half bathrooms, a full-unfinished basement and a one-car or two-car garage. Four comparables contain central air-conditioning and six comparables have one or two fireplaces. The improvement assessments range from \$14.73 to \$17.17 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$24,408. The subject's improvement assessment is \$19,492 or \$18.85 per square foot of living area. In support of the assessment the board submitted a property characteristic printout and descriptive data on one property suggested as comparable to the subject. The suggested comparable consists of a one-story, 82-year-old, 1,352 square foot, single-family dwelling of masonry construction located on the same street and within five blocks of the subject. The comparable contains one full bathroom, a full-finished basement and a one and one-half car garage. The improvement assessment is \$19.81 per square foot of living area. The board's evidence disclosed that the subject sold in June 2004 for \$280,000. Based on the evidence presented, 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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Board finds the appellant's comparables one, three and six to be the most similar properties to the subject in size, amenities, location, exterior construction, design and age. Due to their similarities to the subject, these properties received the most weight in the Board's analysis. These three comparables have improvement assessments ranging from \$14.73 to \$16.62 per square foot of living area. The subject's improvement assessment of \$18.85 per square foot of living area is above the range established by these properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's improvement assessment is inequitable and a reduction in the subject's 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: January 21, 2011

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.