



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

APPELLANT: Allen Smith
DOCKET NO.: 06-25821.001-R-2
PARCEL NO.: 18-07-304-014-0000

The parties of record before the Property Tax Appeal Board are Allen Smith, the appellant, by attorney Joel R. Monarch of Chicago; and the Cook County Board of Review.¹

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: \$24,320
IMPR: \$136,893
TOTAL: \$161,213**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story masonry constructed single family dwelling that contains 5,189 square feet of living area. The dwelling is four years old. Features of the home include a full finished basement, central air conditioning, a fireplace and a three-car attached garage. The property is located in Hinsdale, Lyons Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable properties described as two-story dwellings of masonry construction that range in size from 5,401 to 6,965 square feet of living area. The comparable dwellings range in age from 6 to 12 years old and are located in Hinsdale. Each of the comparables has a basement with three being finished with living area, each has central air conditioning, the comparables have from 1 to 3 fireplaces and each comparable has either a 3 or 4-car attached garage. The comparables have improvement assessments ranging from \$24.36 to \$28.67 per square

¹ School District No. 86 intervened in the appeal but was found to be in default by letter dated September 5, 2008.

foot of living area. The subject's improvement assessment is \$60.28 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$136,893.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation 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 appellant argued 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. After an analysis of the assessment data the Board finds a reduction is warranted.

The Board finds the appellant in this appeal submitted evidence in support of the contention that the subject property was not equitably assessed. The comparable properties submitted by the appellant were generally similar to the subject in location, style, construction, features and age. The comparables were somewhat larger than the subject ranging in size from 5,401 to 6,965 square feet of living area in contrast to the subject's 5,189 square feet of living area. The comparables have improvement assessments ranging from \$24.36 to \$28.67 per square foot of living area. The subject's improvement assessment is \$60.28 per square foot of living area, which is significantly above the range established by the appellant's comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill. Adm. Code 1910.40(a)). The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property.

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.



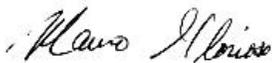
Chairman



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: September 28, 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.