



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

APPELLANT: Mike Maley
DOCKET NO.: 06-25865.001-R-1
PARCEL NO.: 18-18-302-020-0000

The parties of record before the Property Tax Appeal Board are Mike Maley, the appellant, by attorney Howard W. Melton, of Howard W. Melton and Associates of 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: \$19,334
IMPR.: \$59,036
TOTAL: \$78,370

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling of masonry construction containing 3,884 square feet of living area. The dwelling is 20 years old. Features of the home include a full basement finished with a recreation room, central air conditioning, a fireplace and a 2.5-car attached garage. The property is located in Burr Ridge, New Trier Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties described as a one-story dwelling, a 1.5 to 1.9-story dwelling and two, two-story dwellings of masonry construction that range in size from 2,916 to 4,131 square feet of living area. The comparable dwellings range in age from 18 to 23 years old. Each of the comparables has a full or partial basement with one being finished with a recreation room, three comparables have central air conditioning, each comparable has a fireplace and the comparables have either 2 or 3-car attached

garages. These properties are located along the same street and within the same block as the subject. The comparables have improvement assessments ranging from \$12.21 to \$16.62 per square foot of living area. The subject's improvement assessment is \$17.84 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 consisting of two-story dwellings of masonry construction that range in size from 4,340 to 4,700 square feet of living area. The dwellings range in age from 4 to 19 years old. Each of the comparables has a full or partial basement with one being finished with a recreation room, each comparable has central air conditioning, each comparable has one or two fireplaces and the comparables have 3, 3.5 and 4-car attached garages. These properties have improvement assessments ranging from \$17.93 to \$19.91 per square foot of living 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 this appeal. The Board further finds a reduction in the subject's assessment is 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 met this burden.

The Board finds comparables 1, 2 and 4 submitted by the appellant were most similar to the subject in location, size, age and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$12.21 to \$16.62 per square foot of living area. The subject's improvement assessment of \$17.84 per square foot of living area is above the range established by the most similar comparables. The Board gave less weight to the board of review's comparables due to their differences from the subject in size and age. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's improvement 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.



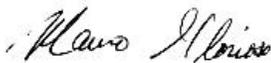
Chairman



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: 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.