



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

APPELLANT: Margaret Duncan  
DOCKET NO.: 06-26646.001-R-2  
PARCEL NO.: 14-29-417-033-0000

The parties of record before the Property Tax Appeal Board are Margaret Duncan, the appellant, by attorney Robert E. Welsh, of Madigan & Getzendanner 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:** \$ 17,449  
**IMPR.:** \$ 78,280  
**TOTAL:** \$ 95,729

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,500 square foot land parcel improved with a 118-year old, two-story, frame, single-family dwelling. The improvement contains 2,954 square feet of living area as well as a full basement and one full and one half-baths.

At hearing, the appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted photographs, descriptive and assessment data for 15 suggested comparables located within the subject's neighborhood. The properties were improved with a two-story, frame or masonry, single-family dwelling. They range: in baths from two full to three full and one half-baths; in age from 108 to 128 years; in size from 2,457 to 3,040 square feet of living area; and in improvement assessments from \$22.50 to \$26.75 per square foot. All of the 15 properties each contain basement area, while 12 properties include garage area whereas only eight properties contain a fireplace. The subject's improvement assessment is

\$65.71 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney asserted that the subject was owner-occupied property. He argued that the 15 suggested comparables were all located within the subject's neighborhood and had been accorded the same classification by the assessor as was accorded to the subject's improvement. Furthermore, he asserted that the equity comparables support a reduction, while indicating that there were subsequent year reductions accorded to the subject property. In support of this assertion, Appellant's Hearing Exhibits #1 and #2 were identified and admitted into the record without an objection from the board of review's representative. Appellant's Hearing Exhibit #1 was a copy of the board of review's decision relating to this subject property for tax year 2007. This decision reflected a reduction in total assessment from an original assessment of \$211,565 to a reduced assessment of \$95,729. In addition, Appellant's Hearing Exhibit #2 was a copy of the subject's property characteristic printout from the county assessor's database. This printout reflected assessment data for tax years 2007 and 2008 for the subject. For both the 2007 and 2008 tax years, the subject was accorded a total assessment of \$95,729.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$211,565. The board of review submitted descriptive and assessment data relating to four suggested comparables located either within the subject's subarea or within a one quarter-mile radius of the subject. The properties are improved with a two-story, frame, single-family dwelling. They ranged: in baths from two full and one half-baths to six full and one half-baths; in age from 113 to 118 years; in improvement size from 2,512 to 2,817 square feet of living area; and in improvement assessments from \$27.00 to \$43.92 per square foot. Amenities include a full basement and a multi-car garage, while three properties also contain one or two fireplaces, therein.

In addition, the board of review's grid analysis reflected that the subject sold on June 1, 2003 for a price of \$1,911,105 or \$646.95 per square foot, while properties #2 and #4 sold from April, 2006, to June, 2006, for prices that ranged from \$1,199,500 to \$1,200,000, or from \$454.55 to \$477.51 per square foot. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative rested on the written evidence submissions. Upon questioning by the appellant's attorney, the board's representative testified that his review of the subject's sale documents indicated that a possible second parcel was included in the subject's purchase in June of 2003.

After considering the arguments as well as reviewing the evidence, the Property Tax Appeal Board finds that it has

jurisdiction over the parties and the subject matter of this appeal.

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 data, the Board finds that the appellant has met this burden.

In totality, the Board finds that all of the 19 equity comparables submitted by the parties support a reduction in the subject's assessment. The Board finds that comparables #2, #4, #6, #7, #8, #10, and #14 submitted by the appellant are most similar to the subject in style, exterior construction, improvement size and age. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$22.65 to \$26.58 per square foot of living area. The subject's improvement assessment at \$65.71 per square foot is above the range established by these comparables.

Further, the Board finds that un rebutted evidence was submitted indicating that the county assessor and/or board of review accorded a reduced assessment to the subject property in the 2007 and 2008 tax years, which are within the same triennial reassessment period as this 2006 tax appeal year. The Court has ruled that "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1<sup>st</sup> Dist. 1979). Therefore, the Board finds that based upon the county assessor's and/or board of review's 2007 and 2008 non-triennial assessment reduction, it is appropriate to reduce the appellant's 2006 assessment to \$95,729.

As a result of this analysis, the Board finds that the appellant has adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that a reduction 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: October 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.