



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

APPELLANT: Paul Racette  
DOCKET NO.: 06-26858.001-R-1  
PARCEL NO.: 13-16-404-018-0000

The parties of record before the Property Tax Appeal Board are Paul Racette, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. of Rolling Meadows; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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:** \$ 8,084  
**IMPR.:** \$ 28,197  
**TOTAL:** \$ 36,281

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one and one-half story dwelling of masonry construction containing 1,603 square feet of living area. The dwelling is 53 years old. Features of the home include a full, unfinished basement and a one and one-half car garage.

The appellant's appeal is based on unequal treatment in the assessment process and overvaluation as the bases of the appeal. In support of the inequity contention, the appellant submitted information on 12 comparable properties described as one or one and one-half story frame, stucco of masonry dwellings that are between 83 and 103 years old. The comparable dwellings range in size from 1,494 to 1,770 square feet of living area. Each of the comparables has a partial or full basement, one of which is finished, one has central air conditioning, one has a fireplace and nine have a garage. The comparables have improvement assessments ranging from \$15.01 to \$16.48 per square foot of living area. The subject's improvement assessment is \$17.59 per square foot of living area.

In support of the overvaluation argument, the appellant submitted an appraisal report in which a market value of \$255,000 was

estimated for the subject as of January 27, 2003. The cost and sales comparison approaches were utilized in the report. 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 of \$36,281 was disclosed. The subject's assessment reflects a market value of \$358,508 using the 2006 three year median level of assessments for class 2 property of 10.12%. The board of review presented descriptions and assessment information on four comparable properties consisting of one and one-half story masonry dwellings that are between 51 and 87 years old. The dwellings range in size from 1,365 to 1,485 square feet of living area. Each of the comparables has a full basement, two of which are finished, one has central air conditioning and each has a garage. These properties have improvement assessments ranging from \$17.91 to \$19.40 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 not 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 not met this burden.

The Board finds the comparables submitted by appellant were all substantially older than the subject. In addition, six of the comparables differed from the subject in exterior construction and one differed from the subject in design. Two of the board of review's comparables were also significantly older than the subject. Thus, these comparables received reduced weight. The board of review's comparables one and two were similar to the subject in design, exterior construction, age and size. They were also similar to the subject in features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$18.90 and \$19.40 per square foot. The subject's improvement assessment of \$17.59 per square foot of living area is below the assessments established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The appellant also claimed the subject property's assessment was not reflective of its true market value. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2d Dist. 2000). The Board finds that based on the evidence contained in the record the appellant has not sufficiently established overvaluation by a preponderance of the evidence and a reduction in the subject's total assessment is not warranted.

The Board finds the appellant's appraisal, dated as of January 27, 2003, is insufficient to prove by a preponderance of the evidence the subject was overvalued on January 1, 2006. There was no evidence submitted by the appellant to show the subject's market value would be the same on January 1, 2006, as it was on January 27, 2003. Therefore, the Property Tax Appeal Board finds a reduction in the subject's assessment is not 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: April 23, 2010

*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.