



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

APPELLANT: Marie Lack
DOCKET NO.: 06-27490.001-R-1 and 06-27490.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Marie Lack, the appellant, by attorney Michael Griffin in Chicago, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-27490.001-R-1	09-36-105-062-0000	7,479	35,763	\$43,242
06-27490.002-R-1	09-36-105-063-0000	1,889	64	\$1,953

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two parcels. Parcel #1 is a lot encompassing 3,528 square feet of land. It is improved with a one and one-half story dwelling of frame construction containing 1,913 square feet of living area. The dwelling is 81 years old, and its features include a full, finished basement and a detached one-car garage. Parcel #2 is a lot that has 1,180 square feet of land, including a portion of the detached garage. Parcel #1 is the subject of this appeal.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as one and one-half story frame, stucco, or frame and masonry dwellings that range in age from 54 to 84 years old. The appellant's comparables all have the same neighborhood code as the subject, and one is located on the same tax block as the subject. The comparable dwellings range in size from 1869 to 2770 square feet of living area. Each comparable has an unfinished basement, either full or partial. Two dwellings have central air conditioning; one has a fireplace; and three have garages. The comparables have improvement assessments ranging from \$16.35 to \$18.33 per square foot of living area. The subject's improvement assessment is \$18.69 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 one and one-half or two-story frame, masonry, or frame and masonry dwellings that range in age from 56 to 84 years old. The comparables all have the same neighborhood code as the subject, and one is located on the same block as the subject. The dwellings range in size from 1,827 to 2,366 square feet of living area. Each comparable has a full, unfinished basement; three dwellings have central air conditioning; one has a fireplace; and two comparables have garages. These properties have improvement assessments ranging from \$19.19 to \$23.74 per square foot of living area. The board of review also submitted evidence that the subject sold for \$428,680 in April 2005; the comparable numbered two sold for \$415,000 in March 2004; and the comparable numbered three sold for \$435,000 in March 2006. 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.

Both parties presented assessment data on a total of eight equity comparables. The appellant's comparables numbered one, two, and four differed from the subject in exterior construction; comparables numbered two through four were much larger; and comparable two was much newer. As a result, the appellant's comparables received reduced weight in the Board's analysis. The comparables numbered one, two, and four by the board of review differed in exterior construction; comparables numbered one and two were much larger; and comparable numbered two was also much newer. Consequently, the comparables numbered one, two, and four by the board of review also received reduced weight. The Board finds the comparable numbered three by the board of review was most similar to the subject in size, exterior construction, and age. Due to its similarities to the subject, this comparable received the most weight in the Board's analysis. It had an improvement assessment of \$19.19 per square foot of living area. The subject's improvement assessment of \$18.69 per square foot of living area is supported by this assessment. 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.

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 M. Louie

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.