

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David & Candace Goodwin  
DOCKET NO.: 06-27512.001-R-1  
PARCEL NO.: 02-16-403-031-0000

The parties of record before the Property Tax Appeal Board are David & Candace Goodwin, the appellants, and the Cook County Board of Review.

The subject property consists of a two-year-old, two-story, single-family dwelling of frame and masonry construction containing 3,509 square feet of living area and situated on a 10,136 square foot parcel. Features of the home include two and one-half bathrooms, a full-unfinished basement, air-conditioning, a fireplace and a three-car attached garage.

The appellant, David Goodwin, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the subject's land as the basis of the appeal. In support of this claim, the appellants submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellants also submitted a one-page letter, photographs and property characteristic printouts for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellants' documents, the four suggested comparables are improved parcels located within two blocks of the subject with comparable one located next door to the subject property. They range in size from 10,350 to 19,994 square feet and have land assessments ranging from \$0.52 to \$0.88 per square foot. The subject's land assessment is \$25,948 or \$2.56 per square foot.

At hearing, the appellant asserted that the appellants' comparables are similar to the subject and should be considered as such by the Property Tax Appeal Board. Based on the evidence submitted, the appellants requested a reduction in the subject's land assessment.

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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: \$ 8,920  
IMPR.: \$ 44,052  
TOTAL: \$ 52,972

Subject only to the State multiplier as applicable.

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The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$70,000, with \$44,052 or \$12.55 per square foot of living area apportioned to the improvement and \$25,948 or \$2.56 per square foot apportioned to the land. In support of the assessment, the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, one or four-year-old, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 3,611 to 3,773 square feet of living area. The comparables contain from two and one-half to four and one-half bathrooms, a full-unfinished basement air-conditioning, a fireplace and a multi-car garage. The improvement assessments range from \$13.19 to \$14.83 per square foot of living area. The four suggested land comparables range in size from 9,605 to 11,560 square feet and have land assessments of \$0.88 per square foot.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have overcome this burden.

Both parties presented assessment data on a total of eight equity comparables. These eight properties have land assessments ranging from \$0.52 to \$0.88 per square foot of land area. The subject's per square foot land assessment of \$2.56 falls above the range established by these properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot land assessment is not supported by similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have adequately demonstrated that the subject's land was inequitably assessed by clear and convincing evidence and 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.



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: August 29, 2008



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.