



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

APPELLANT: John Gallagher
DOCKET NO.: 06-27899.001-R-1
PARCEL NO.: 24-21-410-029-0000

The parties of record before the Property Tax Appeal Board are John Gallagher, the appellant, by attorney Howard W. Melton, of Howard W. Melton and Associates 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: \$5,398
IMPR.: \$21,905
TOTAL: \$27,303**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1-story dwelling of masonry construction¹ containing 1,685 square feet of living area.² The dwelling is 1 year old. Features of the home include a full, finished basement, central air conditioning, a fireplace and a 2-car detached garage.

The appellant's appeal is based on unequal treatment in the assessment process and on an alleged error in classification of the property. For the inequity argument, the appellant submitted information on four comparable properties described as 1-story frame, masonry, or frame and masonry dwellings that range in age from 29 to 54 years old. The comparable dwellings range in size from 1,277 to 1,768 square feet of living area. All comparables feature full basements, two of which are finished. All have 2 or

¹ Cook County Assessor's Office computer printout indicates subject is frame and masonry, but the board of review submitted a property characteristic sheet that indicates masonry construction.

² Board of review indicates subject has 1,685 square feet of living area. Appellant reports 1,381 square feet of living area. The Board is using the board of review's size since appellant failed to establish the property characteristic sheet was in error with substantive evidence.

2½-car garages. Two comparables have central air conditioning and one has a fireplace. The comparables have improvement assessments ranging from \$6.74 to \$10.81 per square foot of living area. The subject's improvement assessment is \$14.78³ per square foot of living area.

As shown on the final assessment decision, the subject is classified as a 02-34 property. Under the Cook County Classification Ordinance class 2-34 is defined as a "split level residence with a lower level below grade (ground level) all ages, all sizes". The appellant contends the subject is more properly classified as a class 2-03 which is a "one story residence, any age, 1,000 to 1,800 square feet". Based on this evidence, the appellant requested a reduction in the subject's improvement assessment and a change to classification class 2-03.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review did not present any descriptions or assessment information on any comparable properties, stating "None Available." The data from the board of review also referred to the subject as a class 2-03 property. 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. Moreover, for purposes of this record, the board finds the subject property is a class 2-03 property as described herein by the parties.

The Board finds the comparables submitted by the appellant were similar to the subject in location, style, exterior construction, class and age. The appellant's comparables #3 and #4 were most similar to the subject in size and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables had improvement assessments of \$6.74 and \$10.81 per square foot of living area. The subject's improvement assessment of \$14.78 per square foot of living area is above the range established by the most similar

³ Improvement assessment is based on dwelling size of 1,685 square feet. Appellant used 1,381 square feet of living area, resulting in an erroneous improvement assessment of \$18.04 per square foot of living area.

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 not equitable and a reduction in the subject's 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.

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: December 3, 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.