

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Moran  
DOCKET NO.: 06-28444.001-R-1  
PARCEL NO.: 05-08-100-026-0000

The parties of record before the Property Tax Appeal Board are Moran, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of two dwellings situated on one parcel. Building #1 is an 85-year old, two-story style dwelling of stucco construction containing 3,954 square feet of living area with a partial, unfinished basement and two fireplaces. Building #2 is an 85-year old, two-story style dwelling of masonry construction containing 520 square feet of living area with a full, unfinished basement and central air conditioning.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal on building #1. Equity data was not submitted on building #2. The appellant submitted information on three comparable properties described as two-story frame or masonry dwellings that range in age from 78 to 88 years old. The comparable dwellings range in size from 3,540 to 3,872 square feet of living area and have improvement assessments ranging from \$14.31 to \$15.61 per square foot of living area. The subject's improvement assessment is \$90,569 or \$22.91 per square foot of living area, but that is based on the combined improvement assessment for both buildings. 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 two comparable properties for building #1 consisting of two-story stucco dwellings that are 81 and 88 years old. The dwellings contain 2,340 and 3,554 square feet of living area and have improvement assessments of \$29.37 and \$29.40 per square foot of living area. The board of review also presented descriptions and assessment information on two comparable

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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:	\$	42,408
IMPR.:	\$	90,569
TOTAL:	\$	132,977

Subject only to the State multiplier as applicable.

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properties for building #2. The comparables for building #2 consist of two two-story frame or stucco dwellings that are 78 and 80 years old. The dwellings contain 1,419 and 1,525 square feet of living area. These properties have improvement assessments of \$26.08 and \$26.56 per square foot of living area. Based on the assessment information provided by the board of review, building #1 has an improvement assessment of \$81,513 or \$20.62 per square foot of living area, and building #2 has an improvement assessment of \$9,056 or \$17.42 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 that 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.

To support its claim that the property had two improvements, the board of review provided the property characteristic sheets for each building. A review of the property characteristic sheets confirms that the parcel has two buildings. Building #1 is a two-story stucco dwelling with 3,954 square feet of living area, and building #2 is a two-story masonry dwelling with 520 square feet of living area. Both parties presented assessment data on a total of five equity comparables for building #1. The comparables submitted by the appellant differed from building #1 in exterior construction and received reduced weight in the Board's analysis. The comparable numbered two by the board of review was much smaller than building #1 and also received reduced weight. The Board finds that the comparable numbered one by the board of review was similar to building #1 in age, size, design, and exterior construction. Due to its similarities to the subject, this comparable received the most weight in the Board's analysis. This comparable had an improvement assessment of \$29.40 per square foot of living area. Building #1's improvement assessment of \$20.62 per square foot of living area falls below this amount. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds building #1's improvement assessment is equitable and a reduction in its assessment is not warranted.

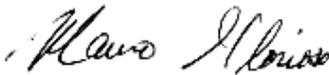
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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 24, 2009



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.