



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

APPELLANT: Paul Episcope
DOCKET NO.: 06-29434.001-R-1
PARCEL NO.: 17-03-105-018-0000

The parties of record before the Property Tax Appeal Board are Paul Episcope, the appellant, by attorney James E. Doherty, of Thomas M. Tully & 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: \$11,343
IMPR.: \$69,600
TOTAL: \$80,943

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 729 square foot parcel of land improved with a 70-year old, two-story, masonry, single-family dwelling with central air, a fireplace, and a full unfinished basement. The appellant indicated that the subject dwelling contains 1,200 square feet of living area. The appellant argued both unequal treatment in the assessment process and that the assessor's records overstate the size of the subject dwelling as the bases of this appeal.

In support of the equity argument, the appellant submitted information regarding three suggested comparable properties located within the subject property's neighborhood code. These properties consist of two-story, masonry, or frame and masonry, single-family dwellings that range in age from 96 to 118 years old and range in size from 1,268 to 1,722 square feet. Features include a two-car attached garage, one or three fireplaces, and air conditioning. These properties have improvement assessments that range from \$43.30 to \$47.43 per square foot of living area. The subject's improvement assessment is \$72.77 per square foot of

living area using the appellant's living area figure of 1,200 square feet. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

In support of the argument that the assessor's records overstate the subject dwelling's living area, the appellant submitted a letter from a retired employee of the assessor's office who indicated he had measured the subject dwelling and found it contains 1,200 square feet. In addition, the appellant submitted a copy of the Property Tax Appeal Board's 2003 decision which found the subject property to contain 1,200 square feet of living area. Based on this evidence the appellant requested a reduction in the subject property's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$98,672 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information regarding three suggested comparable properties located within the subject property's neighborhood code. The suggested comparables consist of two-story, masonry, single-family dwellings that range in age from 73 to 125 years old and range in size from 1,536 to 1,701 square feet. These properties have improvement assessments that range from \$56.93 to \$75.72 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 warranted.

The Board takes judicial notice of its 2003 finding that the subject contains 1,200 square feet of living area. The parties presented a total of six properties suggested as comparable to the subject. The PTAB finds the appellant's comparable #2 and the board of review's comparables #1 and #3 are the most similar to the subject in design, age, and size. Due to their similarities to the subject, these properties received the most weight in the Board's analysis. These properties had improvement assessments that ranged from \$44.69 to \$67.74 per square foot of living area. The subject's improvement assessment of \$72.77 is above the range established by the most similar comparable properties. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the improvement 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

Frank J. Huff

Member

Mario M. Louie

Member

J.R.

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: February 24, 2012

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.