



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

APPELLANT: Brian Kirts
DOCKET NO.: 06-30166.001-R-1
PARCEL NO.: 24-11-112-041-0000

The parties of record before the Property Tax Appeal Board are Brian Kirts, the appellant, by attorney Rusty Payton of the Law Offices of Rusty Payton, P.C., Chicago, Illinois; 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: \$ 3,706
IMPR.: \$32,294
TOTAL: \$36,000**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 2,952 square feet of living area. The dwelling is one year old. Features of the home include two and one-half bathrooms, a full-unfinished basement, central air conditioning, a fireplace and a two-car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story, frame and masonry dwellings that range in age from five to eighteen years old. The comparable dwellings range in size from 2,566 to 3,475 square feet of living area. Features include two and one-half or three and one-half bathrooms, a finished or unfinished basement, air-conditioning and a two-car attached garage. Three comparables have a fireplace. The comparables have improvement assessments ranging from \$8.87 to \$10.95 per square foot of living area. The subject's improvement assessment is \$16.09 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" disclosing the subject's total assessment of \$51,216. The subject's improvement assessment is \$47,510 or \$16.09 per square foot of living area. The board's evidence disclosed that the subject sold in December 2004 for a price of \$515,000.

Also, the board submitted a list of properties that sold which included the subject's December 2004 sale; however, descriptions of the other sale properties were not provided. In addition, the board of review provided a copy of the subject's property characteristic printout. Based on the evidence presented, 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.

The Board finds the appellant submitted four comparable properties similar to the subject in improvement size, age, amenities, exterior construction and location and have improvement assessments ranging from \$8.87 to \$10.95 per square foot of living area. The subject's per square foot improvement assessment of \$16.09 falls above the range established by these properties. After considering adjustments and the differences in the appellant's comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the properties contained in the record. In support of its assessment, the board of review only pointed to the subject's 2004 sale but did not address the appellant's equity contention. Therefore, based on a review of the assessment comparables contained in the record, the Board finds the appellant has supported the contention of unequal treatment in the assessment process and a reduction in the assessment of the subject dwelling 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

Mark Morris

Member

William 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: October 28, 2009

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.