

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael Spata
DOCKET NO.: 06-30256.001-R-1
PARCEL NO.: 06-09-302-007-0000

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

The subject property consists of a 10-year old, two-story style dwelling of frame exterior construction containing 2,930 square feet of living area with a full, finished basement, central air conditioning, one fireplace and a three-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing four suggested comparable properties. The comparables are two-story frame dwellings that are between seven and 16 years old. The comparables contain from 2,688 to 3,057 square feet of living area and have improvement assessments ranging from \$5.75 to \$7.82 per square foot. The subject property has an improvement assessment of \$11.20 per square foot. 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. In support of the subject's assessment, the board of review offered the property characteristic sheets and a spreadsheet detailing four suggested comparable properties. The comparable properties consist of two-story frame dwellings that are six or seven years old. The dwellings contain from 2,507 to 2,930 square feet of living area and have improvement assessments ranging from \$10.98 to \$11.93 per square foot. 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

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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:	\$	13,731
IMPR.:	\$	32,230
TOTAL:	\$	45,961

Subject only to the State multiplier as applicable.

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parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted.

The appellant's 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 appellant has overcome this burden.

Both parties presented assessment data and descriptions on a total of eight equity comparables. The appellant's comparable one and the board of review's comparables one and two were considerably smaller than the subject and received reduced weight in the Board's analysis. The appellant's comparables two through four and the board of review's comparables three and four were similar to the subject in size. They were also similar to the subject in design, exterior construction and age. Due to their similarities with the subject, they received the greatest weight in the Board's analysis. They had improvement assessments ranging from \$6.93 to \$11.09 per square foot. The subject's improvement assessment of \$11.20 per square foot is above this range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's assessment is not supported by the most comparable properties contained in the record 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.



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: July 28, 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.