



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

APPELLANT: Karl Lowery  
DOCKET NO.: 06-30570.001-R-1  
PARCEL NO.: 07-27-103-044-0000

The parties of record before the Property Tax Appeal Board are Karl Lowery, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, 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: \$5,600  
IMPR.: \$12,400  
TOTAL: \$18,000**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame construction containing 1,140 square feet of living area. The dwelling is 34 years old. The dwelling has a slab foundation, central air conditioning and a two-car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted copies of photographs and assessment information on four comparable properties described as single-story frame dwellings that range in age from 32 to 44 years old. The photographs depict three one-story dwellings and a split foyer dwelling. The comparable dwellings range in size from 1,200 to 1,417 square feet of living area. Three of the comparables have no basements, one comparable has a full basement, two comparables have central air conditioning, three comparables have a fireplace and the photographs depict three comparables as having attached or integral garages. The comparables have improvement assessments ranging from \$10.65 to \$11.00 per square foot of living area. The subject's improvement assessment is \$13.88 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" wherein the subject's final assessment was disclosed. The board of review presented photographs, descriptions and assessment information on four comparable properties. The comparables were described as consisting of one-story frame dwellings that range in age from 34 to 36 years old. Photographs of the comparables depict split foyer dwellings with two car integral garages in the lower level. The dwellings range in size from 1,466 to 1,495 square feet of living area. Each comparable has a partial finished basement, three comparables have central air conditioning, one comparable has a fireplace and each has a two-car garage. These properties have improvement assessments ranging from \$14.06 to \$14.85 per square foot of living area. The board of review also indicated the subject sold in August 2005 for a price of \$275,000. 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.

The Board finds comparables 1, 2 and 3 submitted by the appellant were most similar to the subject in style and features. Photographs of these comparables depict one-story homes on slab foundations. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$10.65 to \$10.91 per square foot of living area. The subject's improvement assessment of \$13.88 per square foot of living area is above the range established by the most similar 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: November 25, 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.