

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Peggy Matson  
DOCKET NO.: 06-30724.001-R-1  
PARCEL NO.: 14-32-408-036-0000  
TOWNSHIP: North Chicago

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

The subject property is improved with a 124-year old, three-story masonry dwelling containing 3,776 square feet of living area with a crawl space foundation, central air conditioning, a fireplace, and a two-car garage. According to the board of review, the subject dwelling was recently renovated. The appellant claims that the subject is a three-story frame and masonry dwelling containing 4,871 square feet of living area, and the appellant further claims that the subject does not have central air conditioning and a fireplace.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two or three-story masonry or frame and masonry dwellings that range in age from 111 to 122 years old. Each of the comparables has a basement. The comparable dwellings range in size from 3,654 to 4,399 square feet of living area and have improvement assessments ranging from \$30.08 to \$30.35 per square foot of living area. According to the appellant, the subject's improvement assessment is \$188,008 or \$38.60 per square foot of living area, but that is based on the subject dwelling having 4,871 square feet of living area. The appellant produced no evidence to support her description of the subject's size, exterior construction, and features. 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 four comparable properties consisting of two or

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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:	\$	20,040
IMPR.:	\$	188,008
TOTAL:	\$	208,048

Subject only to the State multiplier as applicable.

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three-story masonry dwellings that range in age from 70 to 126 years old. Three of the comparables have a basement. The dwellings range in size from 2,878 to 4,335 square feet of living area and have improvement assessments ranging from \$47.03 to \$61.54 per square foot of living area. According to the board of review, the subject's improvement assessment is \$188,008 or \$49.79 per square foot of living area, but that is based on the subject dwelling having 3,776 square feet 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.

The appellant claims that the subject is a three-story frame and masonry dwelling with 4,871 square feet of living area but submitted no evidence to support this claim. The board of review produced the subject's property characteristic sheet which confirms that the subject was recently renovated and is now a three-story masonry dwelling with 3,776 square feet of living area, central air conditioning, and a fireplace. The Board finds that the board of review produced the best evidence with respect to establishing the subject's size, exterior construction, and features.

All of the comparables submitted by the appellant differed from the subject in foundation; comparables one and three also differed in exterior construction; and comparable three also differed in design. As a result, the appellant's comparables received reduced weight in the Board's analysis. The comparables numbered two through four by the board of review also differed from the subject in foundation; comparable two also differed from the subject in design and size; and comparable three was significantly newer than the subject. The board of review's comparables numbered two through four also received reduced weight. The Board finds that the comparable numbered one by the board of review was the most similar to the subject in foundation, and it was also very similar 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 \$50.41 per square foot of living area. The subject's improvement

assessment of \$49.79 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 the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

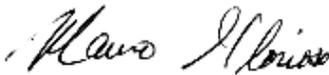
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: 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.