

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David Armstrong
DOCKET NO.: 06-30796.001-R-1
PARCEL NO.: 14-33-310-041-0000
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are David Armstrong, 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 118-year old, two-story style dwelling of frame construction containing 1,760 square feet of living area with a full, unfinished basement and a two-car detached 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 dwellings that range in age from 125 to 130 years old. Two of the comparables do not have basements. The comparable dwellings range in size from 1,880 to 2,142 square feet of living area and have improvement assessments ranging from \$31.21 to \$34.59 per square foot of living area. The subject's improvement assessment is \$59.48 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" without any equity evidence in support of its assessed valuation of the subject property. The board of review submitted the subject's January 2005 sale price of \$1,300,000 but did not address the appellant's equity evidence.

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.

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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:	\$	23,424
IMPR.:	\$	104,677
TOTAL:	\$	128,101

Subject only to the State multiplier as applicable.

PTAB/BRW/July 09/06-30796

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.

In this appeal, the Property Tax Appeal Board finds that none of the comparables submitted by the appellant were truly similar to the subject property. Although all of the appellant's comparables were generally similar to the subject in age, design, and exterior construction, comparables one and two were over 20% larger than the subject property, and comparables three and four differed from the subject in foundation. As a result, the Board finds that there was no showing that these comparables had similar fair cash values as the subject, especially in light of the differences among the properties. As a result, the Board finds that the appellant failed to show that the subject property was being disproportionately assessed in relation to these properties. The board of review submitted information disclosing the subject sold in January 2005 for a price of \$1,300,000. The subject's assessment reflects a market value of approximately \$1,265,800 using the 2006 three-year median level of assessments for class 2 property of 10.12% as determined by the Illinois Department of Revenue. The market value reflected by the assessment is nearly equal to the subject's sale price. The Board finds that, based on this limited evidence, the subject property's assessment is justified, and a reduction in the subject's assessment is not warranted.

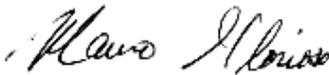
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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.