

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John B. Stebbins
DOCKET NO.: 06-30860.001-R-1
PARCEL NO.: 14-33-303-149-0000
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are John B. Stebbins, the appellant, and the Cook County Board of Review.

The subject property consists of a 3,069 square foot parcel improved with a two-story style single-family dwelling of frame and masonry construction containing 3,237 square feet of living area built in 1983. Amenities include three full baths, a fireplace and a two-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 this argument, the appellant offered a spreadsheet detailing eight suggested comparable properties located more than four blocks from the subject. The appellant's documentation indicated these properties consist of two or three story style single-family dwellings of masonry, stucco, or frame and masonry construction from 19 to 23 years old. The comparables range in size from 2,190 to 3,546 square feet of living area and have improvement assessments ranging from \$23.39 to \$42.94 per square foot of living area. A copy of the subject's 2006 board of review final decision was also included. 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 improvement assessment of \$125,919, or \$38.90 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located in close proximity to the subject, two of which are on the same street as the subject. The comparables consist of two or three story style single-family dwellings of masonry or frame and masonry construction. The comparables range in size from 3,090 to 3,610

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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:	\$	20,500
IMPR.:	\$	125,919
TOTAL:	\$	146,419

Subject only to the State multiplier as applicable.

square feet of living area with amenities such as two or three full baths, half baths, and two car garages. Three of the comparables also have air conditioning and fireplaces. These properties have improvement assessments ranging from \$38.90 to \$47.20 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property'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 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 failed to overcome this burden.

The Property Tax Appeal Board accords the most weight to the board of review's comparables, and in particular the board of review's comparable numbered two. These four properties are located in close proximity to the subject and are overall similar to the subject in size and amenities. While some of the properties submitted by the appellant have similarities to the subject, the Board accords less weight to these properties as they are not located in areas as proximate to the subject as the board of review's comparables. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is warranted.

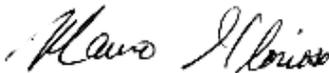
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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.