



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

APPELLANT: Krista Gifford
DOCKET NO.: 06-31075.001-R-1
PARCEL NO.: 14-31-323-006-0000

The parties of record before the Property Tax Appeal Board are Krista Gifford, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$35,328
IMPR: \$244,629
TOTAL: \$279,957

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 9,600 square foot parcel of land improved with three buildings. Each improvement is a seven-year old, three-story, masonry, single-family dwelling containing 2,807 square feet of living area, three and one-half baths, air conditioning, a fireplace, and a partial, finished basement. The appellant argued, via counsel, unequal treatment in the assessment process of the improvements as the basis of the appeal.

In support of the equity argument, the appellant submitted information on a total of five properties suggested as comparable to each improvement and located in subject's neighborhood. The properties contain are described as masonry, stucco or frame and masonry, two or three-story, single-family dwellings with between two and three and one-half baths, air conditioning, a partial or full basement, and, for three properties, a fireplace. The properties range: in age from four to 18 years; in size from 2,800 to 3,008 square feet of living area; and in improvement assessments from \$28.90 to \$29.65 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$300,000 was disclosed. Of this amount, \$35,328 was allocated to the land and each improvement was assessed at \$88,224 or \$31.43 per square foot of living area. In support of the subject's assessment, the board of review presented property characteristic printouts for multiple properties.

At hearing, the board of review's representative submitted *Board of Review's Exhibit #1*, a grid listing information on four of the properties wherein the property characteristic printout was already submitted. The board of review's representative requested to withdrawal the remaining printouts from consideration by the PTAB.

The remaining four suggested comparables are located within the subject's neighborhood. The properties consist of two-story, masonry, single-family dwellings with between two and one-half or three and one-half baths, air conditioning, one or two fireplaces, and a full basement with three finished. The properties range: in age from three to seven years; in size from 2,340 to 2,850 square feet of living area; and in improvement assessments from \$32.17 to \$34.01 per square foot 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 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.

As to each improvement, the parties submitted a total of 13 properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #2, #4 and #5 are the most similar to the subject in design, size, construction, and age. These properties are masonry, three-story, multi-family dwellings located within the subject's neighborhood. The properties are eight or nine years old, contain 2,889 or 2,997 square feet of living area, and have improvement assessments of \$28.90 or \$29.05 per square foot of living area. In comparison, each subject improvement assessment of \$31.43 per square foot of living area is above the range of these comparables. After considering adjustments and the differences in both parties' comparables when

compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction each improvement 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

Acting 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: January 20, 2012

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.