FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Joanne Petty
DOCKET NO.: 06-31081.001-R-1
PARCEL NO.: 14-31-328-084-0000

The parties of record before the Property Tax Appeal Board are Joanne Petty, the appellant(s), by attorney Stephanie Park, of Stephanie Park, P.C. of Chicago; 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:	$ 8,384
IMPR.:	$ 97,160
TOTAL:	$ 105,544

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,125 square foot parcel improved with a three-year-old, two-story, single-family dwelling of masonry construction containing 2,776 square feet of living area and located in West Chicago Township, Cook County. Features of the residence include three full bathrooms, a full-finished basement, central air-conditioning, a fireplace and a two-car detached garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on eight properties suggested as comparable to the subject. Based on the appellant's documents, the eight suggested comparables consist of two-story or three-story, single-family dwellings of masonry, frame or frame and

masonry construction located within the subject's neighborhood. The improvements range in size from 2,403 to 2,875 square feet of living area and range in age from three to eleven years. The comparables contain from two to three and one-half bathrooms, a full-finished or unfinished basement, central air-conditioning and a multi-car garage. Four comparables have fireplaces. The improvement assessments range from $27.47 to $36.18 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of $157,920. The subject's improvement assessment is $149,536 or $53.87 per square foot of living area. In support of the assessment the board submitted a property characteristic printout and descriptive data on one property suggested as comparable to the subject. The suggested comparable is improved with a two-story, three-year-old, 2,776 square foot, single-family dwelling of masonry construction located within the same block as the subject. The comparable contains three full bathrooms, a full-finished basement, central air-conditioning, a fireplace and a two-car garage. The improvement assessment is $53.68 per square foot of living area. The board's evidence disclosed that the subject sold in July 2005 for a price of $1,580,000. The board's comparable sold in March 2005 for a price of $1,550,000. Based on the evidence presented, 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 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 overcome this burden.

The Board finds the parties submitted nine properties as suggested comparables to the subject. The Board accords the appellant's comparables primary weight and the board of review's one comparable very little weight. The appellant's eight comparables have assessments ranging from $27.47 to $36.18 per square foot of living area. The Board finds that these properties demonstrate a consistent pattern of assessment valuations for properties similar in many ways to the subject. The Board also finds the subject's per square foot assessment and the board of review's comparable's per square foot assessment are substantially above the range established by the appellant's

eight comparables. In its evidence, the board of review did not offer any explanation for these anomalies. Therefore, the Board finds that the appellant has demonstrated by clear and convincing evidence that the subject's improvement assessment is inequitable and a 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: January 26, 2010

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.