



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

APPELLANT: Bernard McDermott
DOCKET NO.: 06-31102.001-R-1
PARCEL NO.: 14-32-215-009-0000

The parties of record before the Property Tax Appeal Board are Bernard McDermott, 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 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: \$ 24,525
IMPR.: \$ 234,409
TOTAL: \$ 258,934

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,962 square foot parcel improved with a four-year-old, three-story, single-family dwelling of masonry construction containing 4,905 square feet of living area and located in North Chicago Township, Cook County. Features of the residence include three full bathrooms, three half-baths, a full-finished basement, central air-conditioning, two fireplaces and a two and one-half car attached 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 four properties suggested as comparable to the subject. Based on the appellant's documents, the four suggested comparables consist of two-story or three-story, single-family dwellings of masonry construction located

within the subject's neighborhood. The improvements range in size from 4,854 to 5,739 square feet of living area and range in age from seven to sixteen years. The comparables contain from three and one-half to five full bathrooms, central air-conditioning, from one to three fireplaces and a multi-car garage. Three comparables contain a finished or unfinished basement. The improvement assessments range from \$24.49 to \$44.71 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 \$258,934. The subject's improvement assessment is \$234,409 or \$47.79 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The board of review's evidence disclosed that the board's comparable three enjoys a partial assessment; therefore, the Board shall not use this property in its analysis. The three remaining comparables are improved with three-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 4,278 to 4,353 square feet of living area and range in age from three to eight years. The comparables contain four and one-half or five full bathrooms, a full-finished or unfinished basement, central air-conditioning, one or three fireplaces and a two-car garage. The improvement assessments range from \$49.04 to \$56.77 per square foot of living area. The board's evidence disclosed that the subject sold in December 2004 for a price of \$2,525,000. 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 not overcome this burden.

The Board finds the appellant's comparable four and the board of review's three comparables to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size, amenities, age and location and have improvement assessments ranging from \$44.71 to \$56.77 per square foot of living area. The subject's per square foot improvement assessment of \$47.79 falls within the range

established by these properties. The Board finds the appellant's remaining comparables less similar to the subject in improvement size, age and/or design and accorded less weight. 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.

Ronald R. Cuit

Chairman

Frank J. Grief

Member

Member

Mario M. Louie

Shawn R. Lerbis

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.

January 26, 2010

Date:

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.