



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

APPELLANT: Robert O'Hara  
DOCKET NO.: 07-20182.001-R-1  
PARCEL NO.: 16-08-316-013-0000

The parties of record before the Property Tax Appeal Board are Robert O'Hara, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. in 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:** \$5,739  
**IMPR.:** \$37,099  
**TOTAL:** \$42,838

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 7,396 square foot parcel of land improved with a two-story dwelling of frame construction containing 2,250 square feet of living area. The dwelling is 112 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, two baths, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant, through counsel, submitted information on three comparable properties described as two-story frame or stucco dwellings that range in age from 97 to 114 years old. The comparable dwellings range in size from 2,222 to 2,672 square feet of living area. Features include full basements, 1.5 to 3.5 baths, and 2 or 2.5-car garages. One of the comparables has some basement recreation room finish; and one has some finished living area in the attic. Only one of the three comparables has air conditioning, and one does not have a fireplace. All of the comparables are in the subject's neighborhood code, and all are classified the same as the subject. The comparables have improvement assessments ranging from \$18,268 to \$23,274 or from \$6.83 to \$10.17 per square foot of living area. The subject's improvement assessment is \$16.48 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" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on five comparable properties consisting of two-story frame dwellings that range in age from 94 to 112 years old. The dwellings range in size from 2,220 to 2,560 square feet of living area. Features include full basements, 1.5 to 3 baths, and 1 to 2.5-car garages. Only one of the comparables has air conditioning, and four have 1 or 2 fireplaces. Comparable #4 has some recreation room finish in the basement. All of the board of reviews' comparables are located in the subject's neighborhood code. The suggested comparables have improvement assessments ranging from \$36,916 to \$48,840 or from \$16.21 to \$22.00 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 not 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 not met this burden.

The parties submitted a total of 8 properties suggested as comparable to the subject. The Board finds the appellant's comparables #1 and #2 and the board of review's comparables #1, #2, #3 and #4 were most similar to the subject in location, size, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. The properties are frame, two-story, single-family dwellings located in the subject's neighborhood. The properties ranged in age from 94 to 112 years and in size from 2,220 to 2,672 square feet of living area and had improvement assessments that ranged from \$6.83 to \$22.00 per square foot of living area. In comparison, the subject's improvement assessment of \$16.48 per square foot of living area is within the range of the comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Property Tax Appeal Board finds the subject's per square foot improvement assessment is supported 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: November 30, 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.