



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

APPELLANT: Mary Joyce Kilroy  
DOCKET NO.: 07-20403.001-R-1  
PARCEL NO.: 11-32-312-014-0000

The parties of record before the Property Tax Appeal Board are Mary Joyce Kilroy, the appellant(s), by attorney John P. Fitzgerald, of John P. Fitzgerald, Ltd. 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: \$10,100  
IMPR.: \$46,510  
TOTAL: \$56,610**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,840 square foot parcel of land improved with a 95-year old, three-story, masonry constructed, single-family dwelling containing 4,652 square feet of living area. Features of the subject include three baths, a full unfinished basement, and a one and one-half car garage. The appellant argued unequal treatment in assessment process.

In support of this equity argument, the appellant submitted assessment data for four properties located within six blocks of the subject property. These properties are described as two or three story, frame and masonry, masonry or stucco, single-family dwellings with between two and three baths and air conditioning and one fireplace for one of the properties. The properties range in size from 2,268 to 4,719 square feet of living area. The properties have improvement assessments that range from \$4.93 to \$9.84 per square foot of living area. The subject's improvement assessment is \$10.00 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 total assessment of \$56,610 was disclosed. In support of the subject's assessment, the board of

review submitted descriptions and assessment information for four properties located within one-quarter mile of the subject. These properties are described as three-story, masonry, single-family dwellings with three baths, a full unfinished basement, and a two-car garage. The properties range: in age from 90 to 92 years; in size from 4,473 to 4,911 square feet of living area; and have improvement assessments from \$9.80 to \$10.39 per square foot of living area. In addition, the board of review submitted sales data for comparable #4 which sold in December 2005 for \$712,500 or \$159.29 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 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 PTAB finds the appellant has not met this burden.

The Board finds all the comparables submitted by the board of review and the appellant's comparable #3 most similar to the subject in size, style, exterior construction, age, and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$4.93 to \$10.39 per square foot of living area. The subject's improvement assessment of \$10.00 per square foot of living area is within the range established by the most similar comparables. 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.

*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: October 19, 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.