



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

APPELLANT: Kathleen Lach
DOCKET NO.: 07-20581.001-R-1
PARCEL NO.: 16-06-213-003-0000

The parties of record before the Property Tax Appeal Board are Kathleen Lach, the appellant, by attorney David C. Dunkin, of Arnstein & Lehr 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: \$10,995
IMPR.: \$59,878
TOTAL: \$70,873

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling with 3,055 square feet of living area. Features of the home included a full unfinished basement, central air conditioning, one fireplace and a two-car detached garage. The dwelling is of masonry construction and is approximately 78 years old. The property is located in Oak Park, Oak Park Township, Cook County.

The appellant contends assessment inequity in the improvement assessment as the basis of the appeal. In support of this argument the appellant provided descriptions, assessment information and photographs on four comparables. The comparables were described as being improved with two-story masonry or frame and masonry constructed single family dwellings that range in size from 3,052 to 3,340 square feet of living area. One comparable has a partial basement finished with a recreation room and three comparables have full basements one of which is finished with a recreation room. Two comparables have central air conditioning, the comparables have one or two fireplaces and each comparable has a one or two-car garage. The comparables range in age from 64 to 76 years old. Their improvement assessments range from \$54,203 to \$62,665 or from \$17.76 to \$18.84 per square foot of living area. Based on this evidence

the appellant requested the subject's improvement assessment be reduced to \$54,257 or \$17.76 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$70,873 was disclosed. The subject has an improvement assessment of \$59,878 or \$19.60 per square foot of living area. In support of the assessment the board of review provided descriptions and assessment information on three comparables improved with two-story single family dwellings of masonry construction that ranged in size from 2,745 to 3,239 square feet of living area.¹ The dwellings range in age from 72 to 76 years old. Each comparable has a full basement with two being finished with recreation rooms, two comparables have central air conditioning, the comparables have one or three fireplaces and each has a two-car garage. Their improvement assessments range from \$59,528 to \$64,379 or from \$19.45 to \$21.69 per square foot of living area.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity with respect to the 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 assessments 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 a reduction is not warranted.

The Board finds the comparables most similar to the subject in size were appellant's comparable #1 and #2 as well as board of review comparables #1 and #3. Appellant's comparables #1 and #2 differed slightly from the subject in exterior construction. These comparables also differed in features with comparable #1 having only a partial basement and a one car garage while comparable #2 did not have central air conditioning. Board of review comparable #1 was inferior to the subject in that it also lacked central air conditioning. These comparables had improvement assessments ranging from \$17.76 to \$20.79 per square foot of living area. The subject's improvement assessment of \$19.60 per square foot of living area is within the range established by the best comparables in the record. Based on this evidence the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

¹ Board of review comparable #2 on the grid analysis was the subject property.

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

Shawn R. Lerbis

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 21, 2011

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.