



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

APPELLANT: Eileen Madigan
DOCKET NO.: 07-20863.001-R-1
PARCEL NO.: 05-28-212-007-0000

The parties of record before the Property Tax Appeal Board are Eileen Madigan, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC in 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: \$49,000
IMPR: \$79,485
TOTAL: \$128,485

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 2-story dwelling of masonry construction containing 2,056 square feet of living area. The dwelling is 73 years old. Features of the home include a partial, unfinished basement, central air conditioning and a fireplace.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as 2-story stucco or frame and masonry dwellings either 86 or 99 years old. The comparable dwellings range in size from 2,112 to 2,160 square feet of living area. All comparables feature full basements, one of which is finished. All have fireplaces and 1 or 2-car garages. One has central air conditioning. The comparables have improvement assessments ranging from \$34.72 to \$38.66 per square foot of living area. The subject's improvement assessment is \$47.58 per square foot of living area¹. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

¹ On their grid analysis, the appellant incorrectly lists the subject's improvement assessment as \$53.42 per square foot of living area.

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 three comparable properties consisting of 2-story stucco dwellings that range in age from 97 to 115 years old. The dwellings range in size from 1,984 to 2,132 square feet of living area. All comparables feature full or partial basements, one of which is finished. All have fireplaces. One comparable features central air conditioning and two have 2-car garages. These properties have improvement assessments ranging from \$39.89 to \$42.62 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant points out that all six comparables submitted by both parties had improvement assessments that were lower than the subject. The appellant calculates the average improvement assessment of the six comparables is \$38.76 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 this appeal. The Board further finds a reduction in the subject's assessment is 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 met this burden.

Although all six comparables submitted by both parties were 2 story dwellings very similar in size to the subject, none of the comparables featured the same exterior construction as the subject and only one was similar in age. Given that, the Board finds comparable #3 submitted by the appellant was most similar to the subject in size, style, features and age. Due to its similarity to the subject, this comparable received the most weight in the Board's analysis. This comparable had an improvement assessment of \$38.66 per square foot of living area. The subject's improvement assessment of \$47.58 per square foot of living area is above this most similar comparable. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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.

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: April 22, 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.