



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

APPELLANT: Arthur G. Davis  
DOCKET NO.: 07-20886.001-R-1  
PARCEL NO.: 09-26-316-030-0000

The parties of record before the Property Tax Appeal Board are Arthur G. Davis, the appellant; 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:** \$ 8,000  
**IMPR.:** \$ 55,828  
**TOTAL:** \$ 63,828

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 6,250 square foot parcel improved with an eight-year-old, two-story, single-family dwelling of masonry construction containing 2,734 square feet of living area and located in Maine Township, Cook County. Features of the residence include two and one-half bathrooms, a full-unfinished basement, central air-conditioning, a fireplace and a two-car detached garage.

The appellant submitted evidence before the Property Tax Appeal Board and raised two arguments: first, that there was unequal treatment in the assessment process of the improvement; and second, that the fair market value of the subject is not accurately reflected in its assessed value. In support of the inequity argument, 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, single-family dwellings of masonry located within two blocks of the subject. Three of the comparables are located on the same street

as the subject. The improvements range in size from 2,578 to 3,445 square feet of living area and range in age from one to thirteen years old. The comparables contain from two and one-half to four full bathrooms, a partial or full-unfinished basement, central air-conditioning, one or two fireplaces and a multi-car detached garage. The improvement assessments range from \$8.84 to \$20.42 per square foot of living area. These four properties sold from January 2006 to April 2008 for prices ranging from \$529,000 to \$900,000 or from \$153.56 to \$314.25 per square foot, including land. Based on this analysis, 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 total assessment of \$75,201 was disclosed. The subject's assessment reflects a fair market value of \$749,014 or \$273.96 per square foot, including land, when applying the 2007 three-year median level of assessments of 10.04% for Cook County class 2 properties as determined by the Illinois Department of Revenue. The subject's improvement assessment is \$67,201 or \$24.58 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 suggested comparables are improved with two-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,449 to 2,994 square feet of living area and range in age from three to ten years old. The comparables contain two and one-half bathrooms, a full-unfinished basement, central air-conditioning and a two-car garage. Three comparables have one or two fireplaces. The improvement assessments range from \$24.82 to \$34.35 per square foot of living area. The board's evidence disclosed that the board's comparable three sold in September 2005 for \$950,000. 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 overcome this burden.

The Board finds the appellant's comparables one, two and three to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, age, amenities, exterior construction and location and have improvement assessments ranging from \$13.92 to \$20.42 per square

foot of living area. The subject's per square foot improvement assessment of \$24.58 falls above the range established by these properties. The Board finds the board of review's comparables less similar to the subject in improvement size and/or location and accorded less weight. The appellant's comparable four is accorded less weight because it differs from the subject in size. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

As a final point, the Board finds no further reduction based on the appellant's overvaluation argument 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 M. Louie*

Member

*Shawn R. Lerski*

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: December 3, 2010

*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.