



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

APPELLANT: Scott Carr
DOCKET NO.: 07-20909.001-R-1
PARCEL NO.: 05-17-118-065-0000

The parties of record before the Property Tax Appeal Board are Scott Carr, 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: \$ 19,201
IMPR.: \$ 56,670
TOTAL: \$ 75,871

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 1,764 square feet of living area. The dwelling is 59 years old. Features of the home include a partial, finished basement, central air conditioning, two fireplaces, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story frame and masonry dwellings that range in age from 53 to 61 years old. The appellant's comparables all have the same neighborhood code as the subject, and one is located on the same street as the subject. The comparable dwellings range in size from 1,540 to 1,844 square feet of living area. Each comparable has a partial basement, finished or unfinished, central air conditioning, a fireplace, and a garage, either one-car or two-car. The comparables have improvement assessments of either \$31.46 or \$32.45 per square foot of living area. The subject's improvement assessment is \$69,299 or \$39.29 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 one comparable property that has the same neighborhood code as the subject. It is a two-story frame and masonry dwelling that is fourteen years old. The dwelling has 1,352 square feet of living area, and its features include a full, unfinished basement, central air conditioning, and a two-car garage. This property has an improvement assessment of \$51.54 per square foot of living area. As part of its evidence, the board of review disclosed that the subject sold for \$885,000 in April 2003. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant noted that the one comparable submitted by the board of review on its grid analysis was fourteen years old and that the board of review's initial analysis used three different comparables that actually support the appellant's request for a further reduction in the subject's improvement 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 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.

Both parties presented assessment data on a total of four equity comparables. The comparable submitted by the board of review was substantially newer and smaller in size than the subject, and, as a result, it received reduced weight in the Board's analysis. The Board finds the comparables submitted by the appellant were most similar to the subject in age, size, style, exterior construction, location, 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 of \$31.46 and \$32.45 per square foot of living area. The subject's improvement assessment of \$39.29 per square foot of living area falls above these amounts. 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 23, 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.