



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

APPELLANT: Philip Sheridan
DOCKET NO.: 07-20921.001-R-1
PARCEL NO.: 05-29-204-023-0000

The parties of record before the Property Tax Appeal Board are Philip Sheridan, the appellant(s), by attorney Jason T. Shilson, of O'Keefe Lyons & Hynes, LLC 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: \$79,370
IMPR: \$188,374
TOTAL: \$267,744

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 38,159 square foot parcel of land improved with a 26-year old, one and one-half story, masonry, single-family dwelling containing three and one-half baths, air conditioning, four fireplaces, and a full, unfinished basement. The appellant, via counsel, argued there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

The appellant first asserts that the county has incorrectly listed the subject's square footage. The appellant asserts the subject contains 3,241 square feet of living area and that the remaining square footage is the unheated attic. In support of this argument, the appellant submitted the floor plans for the subject property. The floor plan lists the ventilation schedule with the area square footage of the rooms.

In support of the equity argument, the appellant submitted information on a total of five properties suggested as comparable. The properties are described as one or one and one-

half story, masonry, frame or frame and masonry, single-family dwellings. Features include between three and four and one-half baths, air conditioning, between one and three fireplaces, and, for four properties partial or full basements. The properties range: in age from 28 to 80 years; in size from 2,434 to 4,202 square feet of living area; and in improvement assessments from \$33.83 to \$40.53 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 improvement assessment of \$188,374 was disclosed. This reflects an improvement assessment of \$32.08 per square foot of living area when using the square footage of 5,872 as listed in the property characteristic printout.

In support of the subject's assessment, the board of review submitted descriptions and assessment information on four properties suggested as comparable. The board comparable #1 is also the appellant's comparable #5. The properties are described as one and one-half story, masonry, single-family dwellings. Features include between two and one-half and four and two-half baths, air conditioning, between one and three fireplaces, and partial or full basements with two finished. The properties range: in age from 50 to 58 years; in size from 3,284 to 4,718 square feet of living area; and in improvement assessments from \$32.39 to \$36.26 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.

As to the subject's size, the PTAB finds the appellant failed to submit sufficient evidence to establish that the county has incorrectly listed the subject's square footage. The appellant submitted the floor plan of the subject which included a list of each room and their square footage; the appellant uses these figures to determine the subject's size. The PTAB finds this lists fails to account for stairways, hallways and other common area that should be included in the square footage of the subject for assessment purposes. Therefore, the PTAB finds the subject contains 5,872 square feet of living area.

The appellant also 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 parties presented a total of eight properties suggested as comparable. The PTAB finds the appellant's comparable #5 which is the board of review comparable #1 and the board of review's comparables #3, and #4 most similar to the subject in size, design, construction, and/or amenities. The properties range: in age from 53 to 58 years; in size from 3,342 to 4,718 square feet of living area; and in improvement assessments from \$33.17 to \$36.26 per square foot of living area. In comparison, the subject's improvement assessment of \$32.08 per square foot of living area is below the range of these comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement 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: February 22, 2013

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.