



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

APPELLANT: John Sheehan  
DOCKET NO.: 07-20962.001-R-1  
PARCEL NO.: 16-07-311-031-0000

The parties of record before the Property Tax Appeal Board are John Sheehan, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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: \$8,372  
IMPR.: \$52,563  
TOTAL: \$60,935**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is an 8,050 square foot parcel improved with two dwellings. Building A is a 2-story dwelling of stucco construction containing 1,386 square feet of living area. The dwelling is 152 years old. Features of the home include a full unfinished basement and a 1-car garage. Building B is a 1 story frame dwelling containing 693 square feet of living area. The home is 152 years old and features a full unfinished basement and a 1-car garage. The property is located in Oak Park, Oak Park Township, Cook County.

The appellant marked comparable sales as the basis for the appeal, however, no sales data was submitted. Therefore this appeal is analyzed as being based on assessment inequity. The appellant submitted information on eight comparable properties for Building A described as 2-story frame or stucco dwellings that range in age from 92 to 142 years old. The comparable dwellings range in size from 1,344 to 2,180 square feet of living area. All comparables feature full unfinished basements. Two comparables have fireplaces and six feature 2, 2½, or 3-car garages. The comparables have improvement assessments ranging from \$16.17 to \$24.81 per square foot of living area. The subject's improvement assessment of Building A is \$33,335 or \$24.05 per square foot of living area. The appellant did not

submit any comparables for Building B. Building B has an improvement assessment of \$19,228 or \$27.75 per square foot of living area<sup>1</sup>. 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 three comparable properties for Building A. These properties are described as 2-story frame dwellings that range in age from 84 to 117 years old. The dwellings range in size from 1,408 to 2,064 square feet of living area. All comparables feature full unfinished basements. One comparable has a fireplace and two have 1½ or 2-car garages. These properties have improvement assessments ranging from \$24.59 to \$25.39 per square foot of living area. The board of review did not submit any comparables for Building B. 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. The Board further finds a reduction in the subject's assessment is not 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 not met this burden.

The Board finds none of the comparables submitted by either party were particularly similar to the subject in all areas. Although it is a frame dwelling and lacks a garage, appellant's comparable #5 is most similar to the subject in age, location, style and size. This comparable had an improvement assessment of 24.16 per square foot of living area. The subject's improvement assessment for Building A of \$24.05 per square foot of living area is less than this comparable. The appellant did not contest the assessment of Building B. The Board finds the appellant has not proven through clear and convincing evidence that the subject's assessment is not equitable and therefore no reduction in the subject's assessment is warranted.

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<sup>1</sup> In calculating the improvement assessment per square foot of living area the appellant combined the 2007 improvement assessments for both buildings but only used the square footage of Building A. The board of review used the improvement assessments proposed for 2008, not the improvement assessments for 2007.

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. 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: June 24, 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.