



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

APPELLANT: Joseph Scott  
DOCKET NO.: 07-21011.001-R-1  
PARCEL NO.: 05-27-110-013-0000

The parties of record before the Property Tax Appeal Board are Joseph Scott, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC of 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:     \$ 53,202**  
**IMPR.:    \$ 204,408**  
**TOTAL:    \$ 257,610**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 4,669 square feet of living area. The dwelling is 95 years old. Features of the home include a full, finished basement, central air conditioning, a fireplace and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story masonry dwellings that range in age from 76 to 85 years old. The comparable dwellings range in size from 4,733 to 4,881 square feet of living area. Each has a partial or full basement, two of which are finished, one has central air conditioning, three have one or two fireplaces and each has a garage. The comparables have improvement assessments ranging from \$37.72 to \$39.82 per square foot of living area. The subject's improvement assessment is \$43.78 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 three comparable properties consisting of two-story masonry dwellings that are between 70 and 82 years old. The dwellings range in size from 4,218 to 4,542 square feet of living area. The comparables have full or partial basements, one of which is finished, two have central air conditioning and each has one, two or three fireplaces and two-car garages. These properties have improvement assessments ranging from \$47.74 to \$57.09 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant noted differences between the comparables submitted by the board of review and the subject property with respect to age, construction quality and size. The appellant submitted a chart from the Marshall Swift Cost Manual which indicated the differences in cost between a high quality home and an average home is almost 70%. The board of review's comparable one, according to its property characteristic sheet, has a construction quality of deluxe, while the subject's is average. In addition, the appellant noted that the board of review's comparable two had at least \$600,000 of renovations in 2003 per the permit attached to its record card.

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 comparables submitted by both parties were similar to the subject in design and exterior construction. The board of review's comparable three was considerably smaller than the subject and received reduced weight. The remaining comparables were similar to the subject in age and size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These six comparables had improvement assessments ranging from \$37.72 to \$57.09 per square foot. The subject's improvement assessment of \$43.78 per square foot of living area is within the range established by the most similar comparables. The appellant argued that the board of review's comparable one had a higher construction quality than the subject and that comparable three had at least \$600,000 in renovations in 2003. The Board notes these comparables had improvement assessments of \$51.07 and \$57.09 per square foot and were considerably higher than the subject's assessment of \$43.78 per square foot. After considering adjustments and the

differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's 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.

*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: 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.