



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

APPELLANT: Steven Ryan
DOCKET NO.: 07-21196.001-R-2
PARCEL NO.: 05-16-101-016-0000

The parties of record before the Property Tax Appeal Board are Steven Ryan, 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 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: \$ 101,490
IMPR.: \$ 302,344
TOTAL: \$ 403,834

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 34,755 square foot land parcel improved with a 109-year old, three-story, frame, single-family dwelling. The improvement contains 8,069 square feet of living area as well as a full basement, five full and three half-baths, two fireplaces, and a three-car garage.

The appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables located within a two-mile radius of the subject. The properties were improved with a two-story, frame or masonry, single-family dwelling with a full basement and a two-car garage. They range: in bathrooms from three full and one half-baths to six full and six half-baths; in age from 82 to 108 years; in size from 9,788 to 10,465 square feet of living area; and in improvement assessments from \$12.97 to \$32.90 per square foot. The subject's improvement assessment is \$37.47 per square foot of living area. In addition, the appellant's pleadings included photographs of the subject and suggested comparables as well as MapQuest

printouts reflecting the proximity of the properties to the subject property. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$403,834. The board of review submitted descriptive and assessment data relating to four suggested comparables located within a quarter-mile's radius from the subject. The properties are improved with a two-story, single-family dwelling of frame, masonry or frame and masonry exterior construction. They range: in bathrooms from four full and one half-baths to six full and two half-baths; in age from 9 to 95 years; in size from 5,708 to 8,907 square feet of living area; and in improvement assessment from \$38.28 to \$45.74 per square foot. Amenities include a partial or full basement, two to seven fireplaces, and a multi-car garage.

In addition, the board's analysis reflected that the subject was accorded a deluxe condition, while the four comparables were accorded an average condition without further explanation. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative testified that she had no personal knowledge as to how a condition quality is accorded to an improvement by the assessor's office.

After hearing the testimony and/or argument as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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 data, the Board finds the appellant has not met this burden.

The Board finds that comparables #1 through #3 submitted by the appellant as well as comparable #3 submitted by the board of review are most similar to the subject in location, improvement size and age. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$12.97 to \$40.91 per square foot of living area. The subject's improvement assessment at \$37.47 per square foot is within the range established by these comparables.

As a result of this analysis, the Board finds the appellant has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and a reduction 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: July 22, 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.