FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John O'Dwyer
DOCKET NO.: 07-21280.001-R-1
PARCEL NO.: 05-06-404-010-0000

The parties of record before the Property Tax Appeal Board are John O'Dwyer, the appellant(s), by attorney Donald T. Rubin, of Rubin & Norris 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:	$45,093
IMPR.:	$110,619
TOTAL:	$155,712

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 17,081 square foot parcel of land improved with a 77 year old, two-story, masonry, single-family dwelling, with 4,097 square feet of living area, four and a half baths, air conditioning, two fireplaces and a full unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of four properties suggested as comparable and located on the subject's street. The properties are described as two-story, stucco, frame, or frame and masonry, single-family dwellings with two and a half to three and a half baths, air conditioning for three properties, one to two fireplaces, and full or partial unfinished basements. The properties are 81 to 107 years old with 2,810 to 4,079 square feet of living area and have improvement assessments from $26.90 to $28.77 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 $135,652 or $33.11 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on three properties suggested as comparable. The properties are described as two-story, deluxe condition, masonry, single-family dwellings with four to six baths, full finished or unfinished basements, air conditioning, and two fireplaces. The properties are 73 to 85 years old with 4,392 to 4,891 square feet of living area and have improvement assessments of $34.00 to $34.67 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted a letter of rebuttal dated 03/02/2009 which includes an appraisal report and a Sidwell plat map. The appellant states that the board's comparables are all located in a different suburb than the subject and are five to six miles south of the subject. The appellant submitted four comparables located on the subject's street.

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 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 PTAB finds the appellant has met this burden.

The parties presented a total of seven properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #2, #3 and #4 most similar to the subject in size, design, proximity, and age. The properties are described as two-story, stucco, frame or frame and masonry, single-family dwellings. The properties are 81 to 115 years old with 3,766 to 4,079 square feet of living area and have improvement assessments from $26.90 to $28.77 per square foot of living area. In comparison, the subject's improvement assessment of $33.11 per square foot of living area is above 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 not supported and a reduction in the improvement 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.

Chairman

Member

Member

Member

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 22, 2012

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.