



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

APPELLANT: Michael Daugherty
DOCKET NO.: 07-21308.001-R-1
PARCEL NO.: 01-13-304-008-0000

The parties of record before the Property Tax Appeal Board are Michael Daugherty, the appellant(s); 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: \$ 19,424
IMPR.: \$ 116,840
TOTAL: \$ 136,264

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a nine-year-old, two-story, average condition, single-family dwelling of masonry construction located in Barrington Township, Cook County. Features of the residence include three and one-half bathrooms, a partial-unfinished basement, air-conditioning, two fireplaces and a four-car attached garage. The appellant argued that the subject dwelling contains 4,815 square feet of living area but provided no evidence in support of this claim. The board of review's documents indicates the subject improvement contains 5,515 square feet of living area.

The appellant's wife, Kelly Daugherty, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on six properties suggested as comparable to the subject. The appellant also submitted a one-page letter, photographs of the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the six suggested comparables consist of two-story, single-family dwellings of masonry

construction located within two miles of the subject. Two comparables are located on the same street and block as the subject. The improvements range in size from 5,008 to 6,545 square feet of living area and range in age from three to eight years. The comparables contain from three and one-half to six full bathrooms, a finished or unfinished basement, air-conditioning, one or two fireplaces and a multi-car attached garage. The improvement assessments range from \$14.00 to \$20.18 per square foot of living area. The appellant's evidence disclosed that the subject was purchased in April 2005 for \$1,405,000.

At hearing, the appellant asserted that the subject property and the appellant's comparables one, two, three and four are built by the same builder. The appellant also asserted that the appellant's comparables five and six are located within a different subdivision and within two miles of the subject. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$136,264. In support of the assessment, the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of masonry or frame and masonry construction located on the same street and block as the subject. The improvements range in size from 5,019 to 6,518 square feet of living area and range in age from four to ten years. The comparables contain from three and one-half to five full bathrooms, a full-finished basement, air-conditioning, from one to three fireplaces and a multi-car attached garage. Two comparables are in average condition and two comparables enjoy deluxe condition. The improvement assessments range from \$21.57 to \$24.65 per square foot of living area. The board's evidence disclosed that the subject was purchased in April 2005 for \$1,405,000.

At hearing, the board's representative stated that the board of review's comparables are located within the same Sidwell Block as the subject and indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a two-page letter highlighting various differences between the subject and the board of review's suggested comparable properties.

After hearing the testimony 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's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The first issue before the Board is the correct square footage attributable to the subject improvement. The Board finds that the appellant failed to substantiate the claim that the subject's square footage is different than the public record presented by the board of review. The appellant failed to provide any evidence in support of this contention. Consequently, the Board finds the subject improvement contains 5,515 square feet of living area. The subject's improvement assessment is \$116,840 or \$21.19 per square foot of living area, based on 5,515 square feet.

The Board finds the appellant's comparables one and three and board of review's comparables one and three to be the most similar properties to the subject in the record. These four properties are similar to the subject in size, age, amenities and location have improvement assessments ranging from \$14.00 to \$22.17 per square foot of living area. The subject's per square foot improvement assessment of \$21.19, based on 5,515 square feet, falls within the range established by these properties. The Board finds the remaining comparables differ from the subject in improvement size, condition, exterior construction and/or location. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling 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.



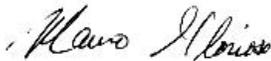
Chairman



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: September 28, 2009



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.