



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

APPELLANT: Greg & Lizeth Bates  
DOCKET NO.: 07-21502.001-R-1  
PARCEL NO.: 27-06-202-013-0000

The parties of record before the Property Tax Appeal Board are Greg & Lizeth Bates, the appellant(s), by attorney Liat R. Meisler, of Golan & Christie LLP 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:** \$ 8,767  
**IMPR.:** \$ 44,296  
**TOTAL:** \$ 53,063

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 54,798 square foot parcel improved with a ten-year-old, two-story, single-family dwelling of frame and masonry construction located in Orland Township, Cook County. Features of the residence include two and one-half bathrooms, a fireplace, a full-unfinished basement, central air-conditioning and a two and one-half car attached garage. The appellants' petition suggests that the subject dwelling contains 3,500 square feet of living area, while the board of review's documents indicate the subject contains 4,354 square feet of living area.

The appellants, through counsel, submitted evidence 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 appellants submitted assessment data and descriptive information on four properties suggested as comparable to the subject. Based on the appellants' documents, the four suggested comparables consist of two-story, single-

family dwellings of frame and masonry construction located within the subject's neighborhood. The improvements range in size from 2,611 to 3,640 square feet of living area and range in age from 19 to 27 years old. The comparables contain two and one-half bathrooms, a fireplace and a multi-car attached garage. Three comparables have central air-conditioning. The improvement assessments range from \$8.62 to \$9.18 per square foot of living area. Based on the evidence submitted, the appellants 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 \$53,063. In support of the assessment the board submitted property characteristic printouts and descriptive data on two properties suggested as comparable to the subject. The suggested comparables are improved with two-story, four or 16-year-old, single-family dwellings of frame or masonry construction with the same neighborhood code as the subject. The improvements contain 4,050 and 4,158 square feet of living area. The comparables contain three or four full bathrooms, a partial or full-unfinished basement, central air-conditioning, one or two fireplaces and a multi-car garage. The improvement assessments are \$10.69 and \$11.21 per square foot of living area, respectively. Based on the evidence presented, 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 appellants' 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 appellants have 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 appellants failed to substantiate the claim that the subject's square footage is different than the public record presented by the board of review. Consequently, the Board finds the subject contains 4,354 square feet of living area. The subject's improvement assessment is \$44,296 or \$10.17 per square foot of living area, based on 4,354 square feet.

The Board finds that both parties submitted six properties as suggested comparables to the subject. The Board further finds the appellants' comparable four and the board of review's comparables to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, amenities, age, design and location and have improvement

assessments ranging from \$8.62 to \$11.21 per square foot of living area. The subject's per square foot improvement assessment of \$10.17 falls within the range established by these properties. The Board finds the appellants' three remaining comparables less similar to the subject in improvement size and/or age and accorded less weight. 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 Board finds the appellants have 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.

*Ronald R. Guit*

Chairman

Member

*Mario M. Louie*

Member

Member

*William 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: September 24, 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.