



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

APPELLANT: Thomas & Sheila Mahoney
DOCKET NO.: 07-21784.001-R-1
PARCEL NO.: 04-10-106-012-0000

The parties of record before the Property Tax Appeal Board are Thomas and Sheila Mahoney, the appellants; 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: \$8,100
IMPR.: \$48,640
TOTAL: \$56,740**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of frame construction that contains 2,977 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car attached garage. The dwelling is approximately 24 years old. The property is located on a 7,500 square foot parcel in Northbrook, Northfield Township, Cook County.

The appellants contend the improvement assessment of the subject property is inequitable. In support of this argument the appellants submitted descriptions and assessment information on four comparables. The comparables were improved with two-story dwellings of frame or frame and masonry exterior construction that range in size from 2,786 to 3,330 square feet of living area. The comparables had similar features as the subject and range in age from 3 to 54 years old. The data provided by the appellants indicated the comparables had improvement assessments ranging from \$14.18 to \$16.96 per square foot of living area. The appellants submitted a copy of the decision issued by the board of review establishing a total assessment of \$75,112. The appellants also indicated the subject had an improvement

assessment of \$67,012 or \$22.51 per square foot of living area. Based on this evidence the appellants requested the subject's assessment be reduced.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellants contend assessment inequity 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 assessments 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 a reduction is warranted.

The appellants in this appeal submitted assessment information on four assessment comparables to demonstrate the subject was inequitably assessed. These comparables had improvement assessments that ranged from \$14.18 to \$16.96 per square foot of living area. The most similar comparable with respect to age had an improvement assessment of \$16.34 per square foot of living area. The subject has an improvement assessment of \$22.51 per square foot, which is above the range established by the comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.4(a)). Based on this record the Property Tax Appeal Board finds a reduction in the subject's 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerski

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: May 21, 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.