



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

APPELLANT: Joanne Keeshin  
DOCKET NO.: 07-22167.001-R-1  
PARCEL NO.: 05-17-118-052-0000

The parties of record before the Property Tax Appeal Board are Joanne Keeshin, the appellant, by attorney Mendy L. Pozin in Northbrook, 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:** \$27,389  
**IMPR:** \$82,611  
**TOTAL:** \$110,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is a 3,000 square foot lot improved with a 67 year old, two-story, frame, single-family dwelling. Features include a full finished basement, two fireplaces and a two-car garage.

The assessor's records indicate that the subject contains 2,803 square feet of living area while the appellant contends that the subject contains 2,438 square feet of living area.

The appellant appeared before the Property Tax Appeal Board through counsel claiming both unequal treatment in the assessment process and that the assessor miscalculated the size of the subject dwelling as the bases of the appeal. In support of the incorrect square footage claim, the appellant submitted a one page diagram that includes a drawing and a calculation of the perimeter of the subject dwelling. The diagram indicates the subject dwelling contains 1,037 square feet of living area on the first floor and 1,401 square feet of living area on the second floor, or a total of 2,438 square feet of living area.

In support of the equity claim, the appellant submitted descriptions and assessment information regarding four suggested comparable properties located on the same street as the subject property. The suggested comparables are described as two-story, frame, masonry, or stucco, single-family dwellings that range in age from 84 to 109 years old and range in size from 2,325 to 2,730 square feet of living area. Features include a full or partial finished or unfinished basement, one or two fireplaces, and a one or two car garage. These properties have improvement assessments that range from \$22.73 to \$30.97 per square foot of living area. The subject's improvement assessment is \$42.83 per square foot of living area using 2,438 square feet. 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 assessment of \$131,801, or \$37.25 per square foot using 2,803 square feet of living area, was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information regarding four suggested comparable properties located within the subject property's neighborhood code. The suggested comparables consist of two-story, frame, single-family dwellings that range in age from 67 to 93 years old and range in size from 2,405 to 2,635 square feet of living area. Features include a full finished or unfinished basement, air conditioning, one or two fireplaces, and a one-and-one-half, or a two-car garage. These properties have improvement assessments that range from \$38.44 to \$39.74 per square foot of living area. The board also submitted the subject's property characteristics printout which lists the subject's size at 2,803 square feet of living area without further explanation. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

As to the appellant's square footage argument, the PTAB finds that the appellant has submitted sufficient evidence to show the county has incorrectly listed the subject property's square footage of living area. Therefore, the PTAB finds the subject contains 2,438 square feet.

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 submitted a total of eight suggested comparables for the PTAB's consideration. The PTAB finds the suggested

comparables submitted by the appellant to be the most similar to the subject in location, size and design. These comparables had improvement assessments that ranged from \$22.73 to \$30.97 per square foot of living area. The subject's improvement assessment of \$42.83 per square foot of living area, using 2,438 square feet, is above the range established by the most similar comparables. After considering adjustments and the differences in the appellant's comparables when compared to the subject, the PTAB finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment to the appellant's requested 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.



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Chairman



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Member



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Member



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Member



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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: March 23, 2012



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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.