



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

APPELLANT: Joan & Clyde McGregor
DOCKET NO.: 07-22327.001-R-1
PARCEL NO.: 05-29-203-008-0000

The parties of record before the Property Tax Appeal Board are Joan & Clyde McGregor, the appellant(s), by attorney Christopher G. Walsh, Jr. 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: \$ 108,725
IMPR.: \$ 296,190
TOTAL: \$ 404,915

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 52,272 square foot parcel improved with a 94-year-old, two-story, single-family dwelling of frame construction containing 6,582 square feet of living area and located in New Trier Township, Cook County. Features of the residence include four full bathrooms, central air-conditioning, three fireplaces, a partial-unfinished basement and a one and one-half car attached garage.

The appellants, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of the inequity claim, the appellants submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellants also submitted Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellants' documents, the four suggested comparables consist of two-story, single-family dwellings of frame or masonry construction with the same neighborhood code as the subject. Two of the comparables are

located on the same street as the subject. The improvements range in size from 5,926 to 6,984 square feet of living area and range in age from seven to 84 years old. The comparables contain from four and one-half to six full bathrooms, a finished or unfinished basement and from one to three two fireplaces. One comparable has central air-conditioning and three comparables have a multi-car attached garage. The improvement assessments range from \$20.66 to \$37.63 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 \$404,915. The subject's improvement assessment is \$296,190 or \$45.00 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of frame or masonry construction with the same neighborhood code as the subject. The improvements range in size from 5,801 to 6,870 square feet of living area and range in age from ten to 73 years old. The comparables contain from four and one-half to six full bathrooms, a finished or unfinished basement, multiple fireplaces and a multi-car garage. Two comparables have central air-conditioning. The improvement assessments range from \$44.88 to \$58.06 per square foot of living area. 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 Board finds the appellants' comparables two, three and four and the board of review's comparables one and two to be the most similar properties to the subject in the record. These five properties are similar to the subject in improvement size, design, amenities and location and have improvement assessments ranging from \$35.61 to \$58.06 per square foot of living area. The subject's per square foot improvement assessment of \$45.00 falls within the range established by these properties. The Board finds the two remaining comparables less similar to the subject in size 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 Property Tax Appeal Board finds the appellants have failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction 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

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn 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: April 22, 2011

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.