



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

APPELLANT: Daniel Tolbert  
DOCKET NO.: 07-22514.001-R-1  
PARCEL NO.: 05-28-200-022-0000

The parties of record before the Property Tax Appeal Board are Daniel Tolbert, the appellant, by attorney Michael Griffin in Chicago, 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:** \$ 26,280  
**IMPR.:** \$ 55,770  
**TOTAL:** \$ 82,050

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 94-year old, two-story, stucco, single-family dwelling. It contains 2,028 square feet of living area and is situated on a 9,000 square foot lot. Features include two full baths, four bedrooms, a full, unfinished basement, one fireplace, central air conditioning, and a detached two-car garage.

The appellant, via counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted descriptive and assessment data for four suggested comparables. The properties are improved with a two-story, frame or stucco, single-family dwelling, all of which are located in the subject's neighborhood, within a two block radius of the subject. They range: in age from 87 to 104 years; in size from 1,840 to 2,092 square feet of living area; and in improvement assessment from \$23.49 to \$28.35 per square foot of living area. The subject's improvement assessment is \$30.81 per square foot of living area. Amenities for the suggested comparable properties include one to two and

one half-baths, central air conditioning for one property, one fireplace, and a one or two-car garage. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$62,483 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data relating to four suggested comparables located within the subject's neighborhood. The properties are improved with a two-story, stucco, single-family dwelling. They range: in age from 84 to 96 years; in size from 1,944 to 2,142 square feet of living area; and in improvement assessment from \$30.86 to \$33.92 per square foot of living area. Amenities for the properties include one and one half to two and one half-baths, four bedrooms, a full, unfinished basement, central air conditioning for one property, one or two fireplaces, and a two-car garage. Based on this evidence, the board 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 Board further finds a reduction in the subject's assessment is warranted.

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 Board finds the appellant has met this burden.

The parties submitted a total of eight comparable properties for the Board's consideration. The Board finds that comparables #1 through #3 submitted by the appellant are most similar to the subject in design, age, location, improvement size and amenities. These comparables are two-story, stucco, single-family dwellings with 1,947 to 2,092 square feet of living area. They range in age from 91 to 104 years and are located within one block of the subject. In analysis, the Board accorded the most weight to these comparables. These comparables ranged in improvement assessment from \$23.49 to \$28.35 per square foot of living area. The subject's improvement assessment at \$30.81 per square foot is above the range established by these comparables.

After considering adjustments based on the similarities and differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Marko M. Louie*

Member

*J. R.*

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: February 22, 2013

*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.