



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

APPELLANT: Lawrence Gougler
DOCKET NO.: 07-22643.001-R-1
PARCEL NO.: 05-21-114-005-0000

The parties of record before the Property Tax Appeal Board are Lawrence Gougler, the appellant, by attorney Timothy C. Jacobs, of Gary H. Smith PC of 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: \$ 118,588
IMPR.: \$ 252,862
TOTAL: \$ 371,450**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 3,328 square feet of living area. The dwelling is 46 years old. Features of the home include a full, unfinished basement, central air conditioning, two fireplaces, and a two and one-half car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on nine comparable properties described as two-story dwellings that range in age from 22 to 56 years old. One of the comparables is located in the same block as the subject, and the others are located from one-half mile to three miles from the subject. Three dwellings have frame exterior construction; two have masonry; and four have frame and masonry. The comparable dwellings range in size from 2,494 to 3,704 square feet of living area. Four comparables have finished basements, either full or partial; four have unfinished basements, either full or partial; and one has a crawl-space foundation. Each comparable has from one to three fireplaces; eight have central air conditioning; and eight have garages. The comparables have improvement assessments ranging from \$30.57 to \$78.57 per square foot of living area. The subject's improvement assessment is \$75.98 per

square foot of living area. 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 final assessment was disclosed. The board of review presented descriptions and assessment information on two comparable properties consisting of two-story frame and masonry dwellings that are 42 and 55 years old. The dwellings have 3,633 and 2,999 square feet of living area, respectively and improvement assessments of \$78.57 and \$76.74 per square foot of living area, respectively. One dwelling has a partial, unfinished basement, and the other has a full, finished basement. Both have central air conditioning, one or three fireplaces; and a garage. Based on this evidence, 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 Board further finds a reduction in the subject's assessment is not 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 not met this burden.

Both parties presented assessment data on a total of nine equity comparables. The appellant and the board of review presented the same properties as comparables for the subject property. The Board finds the comparable numbered four by the appellant was the same property as the board of review's comparable numbered one. This comparable was the most similar to the subject in age, and the comparable numbered three was the most similar to the subject in location. Both of these comparables are generally similar to the subject in other respects. Due to their similarities to the subject, these two comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$70.46 and \$78.57 per square foot of living area. The subject's improvement assessment of \$75.98 per square foot of living area falls between these amounts. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment 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. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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 23, 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.