



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

APPELLANT: Dennis Garde  
DOCKET NO.: 07-23155.001-R-1  
PARCEL NO.: 08-11-427-001-0000

The parties of record before the Property Tax Appeal Board are Dennis Garde, the appellant(s); 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: \$ 11,510**  
**IMPR.: \$ 49,596**  
**TOTAL: \$ 61,106**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 46-year-old, two-story, single-family dwelling of masonry construction containing 3,248 square feet of living area and located in Elk Grove Township, Cook County. Features of the residence include two and one-half bathrooms, a full-unfinished basement, air-conditioning, a fireplace and a three and one-half car detached garage.

The appellant appeared 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 this claim, the appellant submitted assessment data and descriptive information on twenty properties suggested as comparable to the subject. The appellant also submitted photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables, a two-page letter and a copy of the board of review's decision. Based on the appellant's documents, the twenty suggested comparables consist of two-story, single-family dwellings of frame, masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 3,023 to 3,787 square feet of living area and range in age from 17 to 61 years. The comparables contain from two to four full bathrooms, a finished or unfinished basement and a two-car or three-car attached garage. Thirteen comparables have air-conditioning and seventeen comparables contain one or two fireplaces. The improvement

assessments range from \$14.69 to \$16.67 per square foot of living area. The appellant also submitted a listing of 90 neighboring properties for comparisons of age, exterior construction, number of baths, improvement size, lot size, property index number, street address and assessed valuation per square foot of living area. The three-page listing disclosed that 44 properties are included in the age group ranging from 30 to 61 years, and of those 44 properties, 26 dwellings or 59% are assessed below the subject property.

At hearing, the appellant argued that four of the appellant's suggested comparables located at 812 S. Edgewood Lane, 1210 W. Green Acres, 511 S. Owen Street and 132 S. Waverly Street were granted reductions from the County in 2008. The appellant argued that the improvement assessments of these four properties range from \$11.11 to \$14.47 per square foot of living area and that the subject's improvement assessment of \$49,596 or \$15.27 per square foot is above this range. Based on the evidence submitted, the appellant 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 \$61,106. The subject's improvement assessment is \$49,596 or \$15.27 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,218 to 3,059 square feet of living area and range in age from 36 to 60 years. The comparables contain two and one-half, three or three and one-half bathrooms. Three comparables contain a partial-unfinished basement, three comparables have air-conditioning as well as a one-car or two-car garage and two comparables have a fireplace. The improvement assessments range from \$15.24 to \$17.46 per square foot of living area.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted assessment and descriptive information for a number of new suggested comparable properties.

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. The appellant's 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 appellant has not overcome this burden.

The Board finds the appellant's comparable one and the board of review's comparables one and two to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, design, amenities, age and/or location and have improvement assessments ranging from \$14.69 to \$16.07 per square foot of living area. The subject's per square foot improvement assessment of \$15.27 falls within the range established by these properties. The Board finds the board of review's two remaining comparables to be less similar to the subject in improvement size. The appellant's remaining comparables are accorded less weight because they are inferior to the subject in exterior construction and many differ in improvement size. In addition, the Board finds the 20 suggested comparables provided by the appellant have improvement assessments ranging from \$14.69 to \$16.67 per square foot of living area. The subject's per square foot improvement assessment of \$15.27 falls within this range. 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 similar properties contained in the record.

At hearing, the appellant argued that four of the appellant's suggested comparables located at 812 S. Edgewood Lane, 1210 W. Green Acres, 511 S. Owen Street and 132 S. Waverly Street were granted reductions from the County in 2008. The appellant argued that the per square foot improvement assessment of these four properties range from \$11.11 to \$14.47 per square foot of living area and that the subject's improvement assessment of \$49,596 or \$15.27 per square foot is above this range. The Board finds this argument unpersuasive in that the assessment year at issue in this appeal is 2007.

Finally, the Property Tax Appeal Board did not consider the new comparables submitted in rebuttal. Section 1910.66 (c), of the Official Rules of the Property Tax Appeal Board states in part, "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties." 86 Ill. Adm. Code §1910.66(c). Therefore, the Property Tax Appeal Board is precluded from considering the new comparables submitted as rebuttal evidence.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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.



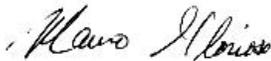
Chairman



Member



Member



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: September 28, 2009



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.